



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name Addison Park District

Unit Code 022/010/12 **County:** DUPAGE

Fiscal Year End: 4/30/2003

Accounting Method: Modified Accrual

Appropriation or Budget: \$13,634,935

Equalized Assessed Valuation \$951,156,182

Population: 35,914

Employees:

| | |
|-----------------------|-------------|
| Full Time: | 30 |
| Part Time: | 260 |
| Salaries Paid: | \$1,896,637 |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 03: | -\$253,695 | \$1,052,654 | \$830,570 |
| Per Capita Beginning Fund Balance: | -\$7 | \$55 | \$32 |
| Revenue Collected During FY 03: | \$3,599,400 | \$6,201,281 | \$2,843,323 |
| Expenditures During FY 03: | \$3,752,179 | \$6,149,258 | \$2,811,893 |
| Per Capita Revenue: | \$100 | \$182 | \$110 |
| Per Capita Expenditures: | \$104 | \$173 | \$112 |
| Revenues over (under) Expenditures: | -\$152,779 | \$52,024 | \$13,406 |
| Ratio of Fund Balance to Expenditures: | -14.36% | 32.93% | 32.13% |
| Ending Fund Balance for FY 03: | -\$538,858 | \$1,024,113 | \$906,432 |
| Per Capita Ending Fund Balance: | -\$15 | \$52 | \$32 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$1,394 | \$284,101 | \$ |
| Total Unreserved Funds: | -\$540,252 | \$740,729 | \$732,998 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 03: | \$8,818,332 | \$15,012,971 | \$4,608,739 |
| Per Capita Debt: | \$246 | \$306 | \$204 |
| General Obligation Debt over EAV: | 0.49% | 0.69% | 0.40% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$ | \$534,889 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$ | \$17 | \$ |
| Revenue Collected During FY 03: | \$ | \$800,057 | \$ |
| Expenditures During FY 03: | \$ | \$793,646 | \$ |
| Per Capita Revenue: | \$ | \$24 | \$ |
| Per Capita Expenditures: | \$ | \$25 | \$ |
| Operating Income (loss): | \$ | \$6,411 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 21.04% | 0.00% |
| Ending Retained Earnings for FY 03: | \$ | \$715,116 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$20 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name Aledo Park District

Unit Code 066/010/12 **County:** MERCER

Fiscal Year End: 4/30/2003

Accounting Method: Cash

Appropriation or Budget: \$194,700

Equalized Assessed Valuation \$28,372,958

Population: 3,800

Employees:

Full Time:

Part Time: 20

Salaries Paid: \$30,784

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 03: | \$27,627 | \$100,535 | \$53,835 |
| Per Capita Beginning Fund Balance: | \$7 | \$51 | \$15 |
| Revenue Collected During FY 03: | \$101,806 | \$212,353 | \$127,539 |
| Expenditures During FY 03: | \$104,134 | \$215,992 | \$125,927 |
| Per Capita Revenue: | \$27 | \$74 | \$33 |
| Per Capita Expenditures: | \$27 | \$87 | \$33 |
| Revenues over (under) Expenditures: | -\$2,328 | -\$3,639 | \$167 |
| Ratio of Fund Balance to Expenditures: | 24.29% | 95.01% | 53.93% |
| Ending Fund Balance for FY 03: | \$25,299 | \$117,264 | \$53,500 |
| Per Capita Ending Fund Balance: | \$7 | \$41 | \$17 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$14,714 | \$ |
| Total Unreserved Funds: | \$25,299 | \$98,672 | \$36,339 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 03: | \$ | \$233,183 | \$4,828 |
| Per Capita Debt: | \$ | \$70 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.17% | 0.00% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$ | \$12,024 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$ | \$1 | \$ |
| Revenue Collected During FY 03: | \$ | \$13,821 | \$ |
| Expenditures During FY 03: | \$ | \$16,837 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$2 | \$ |
| Operating Income (loss): | \$ | -\$3,017 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | -2.88% | 0.00% |
| Ending Retained Earnings for FY 03: | \$ | \$14,428 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$2 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name Allin Township Park District

Unit Code 064/001/12 **County:** MCLEAN

Fiscal Year End: 12/31/2003

Accounting Method: Cash

Appropriation or Budget: \$62,100

Equalized Assessed Valuation \$17,138,273

Population: 1,047

Employees:

Full Time:

Part Time: 10

Salaries Paid: \$14,924

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 03: | \$21,069 | \$100,535 | \$53,835 |
| Per Capita Beginning Fund Balance: | \$20 | \$51 | \$15 |
| Revenue Collected During FY 03: | \$61,298 | \$212,353 | \$127,539 |
| Expenditures During FY 03: | \$44,571 | \$215,992 | \$125,927 |
| Per Capita Revenue: | \$59 | \$74 | \$33 |
| Per Capita Expenditures: | \$43 | \$87 | \$33 |
| Revenues over (under) Expenditures: | \$16,727 | -\$3,639 | \$167 |
| Ratio of Fund Balance to Expenditures: | 84.80% | 95.01% | 53.93% |
| Ending Fund Balance for FY 03: | \$37,796 | \$117,264 | \$53,500 |
| Per Capita Ending Fund Balance: | \$36 | \$41 | \$17 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$14,714 | \$ |
| Total Unreserved Funds: | \$ | \$98,672 | \$36,339 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 03: | \$ | \$233,183 | \$4,828 |
| Per Capita Debt: | \$ | \$70 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.17% | 0.00% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$ | \$12,024 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$ | \$1 | \$ |
| Revenue Collected During FY 03: | \$ | \$13,821 | \$ |
| Expenditures During FY 03: | \$ | \$16,837 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$2 | \$ |
| Operating Income (loss): | \$ | -\$3,017 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | -2.88% | 0.00% |
| Ending Retained Earnings for FY 03: | \$ | \$14,428 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$2 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Alsip Park District**

Unit Code: **016/010/12** County: **COOK**

Fiscal Year End: **4/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,809,890**

Equalized Assessed Valuation: **\$514,728,299**

Population: **19,725**

Employees:

 Full Time: **16**

 Part Time: **210**

 Salaries Paid: **\$1,034,942**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 03: | \$1,229,475 | \$1,052,654 | \$830,570 |
| Per Capita Beginning Fund Balance: | \$62 | \$55 | \$32 |
| Revenue Collected During FY 03: | \$1,797,630 | \$6,201,281 | \$2,843,323 |
| Expenditures During FY 03: | \$1,820,855 | \$6,149,258 | \$2,811,893 |
| Per Capita Revenue: | \$91 | \$182 | \$110 |
| Per Capita Expenditures: | \$92 | \$173 | \$112 |
| Revenues over (under) Expenditures: | -\$23,225 | \$52,024 | \$13,406 |
| Ratio of Fund Balance to Expenditures: | 56.99% | 32.93% | 32.13% |
| Ending Fund Balance for FY 03: | \$1,037,677 | \$1,024,113 | \$906,432 |
| Per Capita Ending Fund Balance: | \$53 | \$52 | \$32 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$284,101 | \$ |
| Total Unreserved Funds: | \$1,037,677 | \$740,729 | \$732,998 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 03: | \$3,980,000 | \$15,012,971 | \$4,608,739 |
| Per Capita Debt: | \$202 | \$306 | \$204 |
| General Obligation Debt over EAV: | 0.57% | 0.69% | 0.40% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$397,687 | \$534,889 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$20 | \$17 | \$ |
| Revenue Collected During FY 03: | \$786,220 | \$800,057 | \$ |
| Expenditures During FY 03: | \$983,236 | \$793,646 | \$ |
| Per Capita Revenue: | \$40 | \$24 | \$ |
| Per Capita Expenditures: | \$50 | \$25 | \$ |
| Operating Income (loss): | -\$197,016 | \$6,411 | \$ |
| Ratio of Retained Earnings to Expenditures: | -21.56% | 21.04% | 0.00% |
| Ending Retained Earnings for FY 03: | -\$211,967 | \$715,116 | \$ |
| Per Capita Ending Retained Earnings: | -\$11 | \$20 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name **Arlington Heights Park District**

Unit Code **016/020/12** **County:** **COOK**

Fiscal Year End: **4/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$18,919,080**

Equalized Assessed Valuation **\$2,010,657,916**

Population: **76,531**

Employees:

Full Time: **102**

Part Time: **1,000**

Salaries Paid: **\$8,641,660**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 03: | \$7,726,712 | \$1,052,654 | \$830,570 |
| Per Capita Beginning Fund Balance: | \$101 | \$55 | \$32 |
| Revenue Collected During FY 03: | \$11,961,123 | \$6,201,281 | \$2,843,323 |
| Expenditures During FY 03: | \$12,260,664 | \$6,149,258 | \$2,811,893 |
| Per Capita Revenue: | \$156 | \$182 | \$110 |
| Per Capita Expenditures: | \$160 | \$173 | \$112 |
| Revenues over (under) Expenditures: | -\$299,541 | \$52,024 | \$13,406 |
| Ratio of Fund Balance to Expenditures: | 60.58% | 32.93% | 32.13% |
| Ending Fund Balance for FY 03: | \$7,427,171 | \$1,024,113 | \$906,432 |
| Per Capita Ending Fund Balance: | \$97 | \$52 | \$32 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|--------------------|------------------|------------------|
| Total Reserved Funds: | \$3,222,855 | \$284,101 | \$ |
| Total Unreserved Funds: | \$4,204,316 | \$740,729 | \$732,998 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|---------------------|--------------------|
| Outstanding Debt for FY 03: | \$26,966,674 | \$15,012,971 | \$4,608,739 |
| Per Capita Debt: | \$352 | \$306 | \$204 |
| General Obligation Debt over EAV: | 1.28% | 0.69% | 0.40% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$2,982,269 | \$534,889 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$39 | \$17 | \$ |
| Revenue Collected During FY 03: | \$2,870,604 | \$800,057 | \$ |
| Expenditures During FY 03: | \$2,920,527 | \$793,646 | \$ |
| Per Capita Revenue: | \$38 | \$24 | \$ |
| Per Capita Expenditures: | \$38 | \$25 | \$ |
| Operating Income (loss): | -\$49,923 | \$6,411 | \$ |
| Ratio of Retained Earnings to Expenditures: | 100.40% | 21.04% | 0.00% |
| Ending Retained Earnings for FY 03: | \$2,932,346 | \$715,116 | \$ |
| Per Capita Ending Retained Earnings: | \$38 | \$20 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name **Armington Community Park District**

Unit Code **090/005/12** **County:** **Tazewell**

Fiscal Year End: **4/30/2003**

Accounting Method: **Cash**

Appropriation or Budget: **\$56,335**

Equalized Assessed Valuation **\$14,653,680**

Population: **800**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 03: | \$36,143 | \$100,535 | \$53,835 |
| Per Capita Beginning Fund Balance: | \$45 | \$51 | \$15 |
| Revenue Collected During FY 03: | \$33,517 | \$212,353 | \$127,539 |
| Expenditures During FY 03: | \$47,502 | \$215,992 | \$125,927 |
| Per Capita Revenue: | \$42 | \$74 | \$33 |
| Per Capita Expenditures: | \$59 | \$87 | \$33 |
| Revenues over (under) Expenditures: | -\$13,985 | -\$3,639 | \$167 |
| Ratio of Fund Balance to Expenditures: | 46.65% | 95.01% | 53.93% |
| Ending Fund Balance for FY 03: | \$22,158 | \$117,264 | \$53,500 |
| Per Capita Ending Fund Balance: | \$28 | \$41 | \$17 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|-----------------|
| Total Reserved Funds: | \$ | \$14,714 | \$ |
| Total Unreserved Funds: | \$ | \$98,672 | \$36,339 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|------------------|----------------|
| Outstanding Debt for FY 03: | \$ | \$233,183 | \$4,828 |
| Per Capita Debt: | \$ | \$70 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.17% | 0.00% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$ | \$12,024 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$ | \$1 | \$ |
| Revenue Collected During FY 03: | \$ | \$13,821 | \$ |
| Expenditures During FY 03: | \$ | \$16,837 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$2 | \$ |
| Operating Income (loss): | \$ | -\$3,017 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | -2.88% | 0.00% |
| Ending Retained Earnings for FY 03: | \$ | \$14,428 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$2 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

| | | | |
|------------------------------|-----------------------|---------|--------|
| Unit Name | Astoria Park District | | |
| Unit Code | 029/005/12 | County: | Fulton |
| Fiscal Year End: | 4/30/2003 | | |
| Accounting Method: | Cash | | |
| Appropriation or Budget: | \$8,250 | | |
| Equalized Assessed Valuation | \$5,780,619 | | |
| Population: | 1,300 | | |
| Employees: | | | |
| | Full Time: | | |
| | Part Time: | | |
| | Salaries Paid: | \$ | |

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 03: | \$13,679 | \$100,535 | \$53,835 |
| Per Capita Beginning Fund Balance: | \$11 | \$51 | \$15 |
| Revenue Collected During FY 03: | \$17,894 | \$212,353 | \$127,539 |
| Expenditures During FY 03: | \$23,818 | \$215,992 | \$125,927 |
| Per Capita Revenue: | \$14 | \$74 | \$33 |
| Per Capita Expenditures: | \$18 | \$87 | \$33 |
| Revenues over (under) Expenditures: | -\$5,924 | -\$3,639 | \$167 |
| Ratio of Fund Balance to Expenditures: | 32.56% | 95.01% | 53.93% |
| Ending Fund Balance for FY 03: | \$7,755 | \$117,264 | \$53,500 |
| Per Capita Ending Fund Balance: | \$6 | \$41 | \$17 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$14,714 | \$ |
| Total Unreserved Funds: | \$ | \$98,672 | \$36,339 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 03: | \$ | \$233,183 | \$4,828 |
| Per Capita Debt: | \$ | \$70 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.17% | 0.00% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$ | \$12,024 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$ | \$1 | \$ |
| Revenue Collected During FY 03: | \$ | \$13,821 | \$ |
| Expenditures During FY 03: | \$ | \$16,837 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$2 | \$ |
| Operating Income (loss): | \$ | -\$3,017 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | -2.88% | 0.00% |
| Ending Retained Earnings for FY 03: | \$ | \$14,428 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$2 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name Atlanta Memorial Park District

Unit Code 054/010/12 **County:** LOGAN

Fiscal Year End: 4/30/2003

Accounting Method: Cash With Assets

Appropriation or Budget: \$54,000

Equalized Assessed Valuation \$28,917,828

Population: 1,616

Employees:

Full Time:

Part Time: 1

Salaries Paid: \$16,776

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 03: | \$18,339 | \$100,535 | \$53,835 |
| Per Capita Beginning Fund Balance: | \$11 | \$51 | \$15 |
| Revenue Collected During FY 03: | \$44,005 | \$212,353 | \$127,539 |
| Expenditures During FY 03: | \$48,284 | \$215,992 | \$125,927 |
| Per Capita Revenue: | \$27 | \$74 | \$33 |
| Per Capita Expenditures: | \$30 | \$87 | \$33 |
| Revenues over (under) Expenditures: | -\$4,279 | -\$3,639 | \$167 |
| Ratio of Fund Balance to Expenditures: | 29.12% | 95.01% | 53.93% |
| Ending Fund Balance for FY 03: | \$14,060 | \$117,264 | \$53,500 |
| Per Capita Ending Fund Balance: | \$9 | \$41 | \$17 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$5,848 | \$14,714 | \$ |
| Total Unreserved Funds: | \$8,212 | \$98,672 | \$36,339 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 03: | \$ | \$233,183 | \$4,828 |
| Per Capita Debt: | \$ | \$70 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.17% | 0.00% |



Fiscal Year 2003

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|--|
| FISCAL RESPONSIBILITY REPORT CARD |
| DATA SUMMARY |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$ | \$12,024 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$ | \$1 | \$ |
| Revenue Collected During FY 03: | \$ | \$13,821 | \$ |
| Expenditures During FY 03: | \$ | \$16,837 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$2 | \$ |
| Operating Income (loss): | \$ | -\$3,017 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | -2.88% | 0.00% |
| Ending Retained Earnings for FY 03: | \$ | \$14,428 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$2 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

| | | | |
|------------------------------|----------------------|---------|-------|
| Unit Name | Bailey Park District | | |
| Unit Code | 001/005/12 | County: | ADAMS |
| Fiscal Year End: | 4/30/2003 | | |
| Accounting Method: | Cash | | |
| Appropriation or Budget: | \$9,030 | | |
| Equalized Assessed Valuation | \$8,053,007 | | |
| Population: | 1,244 | | |
| Employees: | | | |
| | Full Time: | | |
| | Part Time: | | |
| | Salaries Paid: | \$ | |

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 03: | \$ | \$100,535 | \$53,835 |
| Per Capita Beginning Fund Balance: | \$ | \$51 | \$15 |
| Revenue Collected During FY 03: | \$9,585 | \$212,353 | \$127,539 |
| Expenditures During FY 03: | \$ | \$215,992 | \$125,927 |
| Per Capita Revenue: | \$8 | \$74 | \$33 |
| Per Capita Expenditures: | \$ | \$87 | \$33 |
| Revenues over (under) Expenditures: | \$9,585 | -\$3,639 | \$167 |
| Ratio of Fund Balance to Expenditures: | 0.00% | 95.01% | 53.93% |
| Ending Fund Balance for FY 03: | \$9,585 | \$117,264 | \$53,500 |
| Per Capita Ending Fund Balance: | \$8 | \$41 | \$17 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$14,714 | \$ |
| Total Unreserved Funds: | \$ | \$98,672 | \$36,339 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 03: | \$ | \$233,183 | \$4,828 |
| Per Capita Debt: | \$ | \$70 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.17% | 0.00% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$ | \$12,024 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$ | \$1 | \$ |
| Revenue Collected During FY 03: | \$ | \$13,821 | \$ |
| Expenditures During FY 03: | \$ | \$16,837 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$2 | \$ |
| Operating Income (loss): | \$ | -\$3,017 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | -2.88% | 0.00% |
| Ending Retained Earnings for FY 03: | \$ | \$14,428 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$2 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name **Barrington Park District**

Unit Code **049/010/12** County: **LAKE**

Fiscal Year End: **12/31/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,212,247**

Equalized Assessed Valuation **\$503,533,866**

Population: **10,168**

Employees:

 Full Time: **15**

 Part Time: **280**

 Salaries Paid: **\$1,624,584**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 03: | \$1,238,257 | \$1,052,654 | \$830,570 |
| Per Capita Beginning Fund Balance: | \$122 | \$55 | \$32 |
| Revenue Collected During FY 03: | \$3,983,011 | \$6,201,281 | \$2,843,323 |
| Expenditures During FY 03: | \$3,297,410 | \$6,149,258 | \$2,811,893 |
| Per Capita Revenue: | \$392 | \$182 | \$110 |
| Per Capita Expenditures: | \$324 | \$173 | \$112 |
| Revenues over (under) Expenditures: | \$685,601 | \$52,024 | \$13,406 |
| Ratio of Fund Balance to Expenditures: | 46.21% | 32.93% | 32.13% |
| Ending Fund Balance for FY 03: | \$1,523,858 | \$1,024,113 | \$906,432 |
| Per Capita Ending Fund Balance: | \$150 | \$52 | \$32 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|--------------------|------------------|------------------|
| Total Reserved Funds: | \$ | \$284,101 | \$ |
| Total Unreserved Funds: | \$1,523,858 | \$740,729 | \$732,998 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|---------------------|--------------------|
| Outstanding Debt for FY 03: | \$15,365,000 | \$15,012,971 | \$4,608,739 |
| Per Capita Debt: | \$1,511 | \$306 | \$204 |
| General Obligation Debt over EAV: | 2.60% | 0.69% | 0.40% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$ | \$534,889 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$ | \$17 | \$ |
| Revenue Collected During FY 03: | \$ | \$800,057 | \$ |
| Expenditures During FY 03: | \$ | \$793,646 | \$ |
| Per Capita Revenue: | \$ | \$24 | \$ |
| Per Capita Expenditures: | \$ | \$25 | \$ |
| Operating Income (loss): | \$ | \$6,411 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 21.04% | 0.00% |
| Ending Retained Earnings for FY 03: | \$ | \$715,116 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$20 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name **Barrington-Countryside Park District**

Unit Code **016/025/12** County: **COOK**

Fiscal Year End: **12/31/2003**

Accounting Method: **Cash**

Appropriation or Budget: **\$326,700**

Equalized Assessed Valuation **\$323,744,303**

Population: **3,915**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$18,259**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 03: | \$254,908 | \$100,535 | \$53,835 |
| Per Capita Beginning Fund Balance: | \$65 | \$51 | \$15 |
| Revenue Collected During FY 03: | \$129,182 | \$212,353 | \$127,539 |
| Expenditures During FY 03: | \$131,372 | \$215,992 | \$125,927 |
| Per Capita Revenue: | \$33 | \$74 | \$33 |
| Per Capita Expenditures: | \$34 | \$87 | \$33 |
| Revenues over (under) Expenditures: | -\$2,190 | -\$3,639 | \$167 |
| Ratio of Fund Balance to Expenditures: | 192.37% | 95.01% | 53.93% |
| Ending Fund Balance for FY 03: | \$252,718 | \$117,264 | \$53,500 |
| Per Capita Ending Fund Balance: | \$65 | \$41 | \$17 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|------------------|-----------------|-----------------|
| Total Reserved Funds: | \$ | \$14,714 | \$ |
| Total Unreserved Funds: | \$252,718 | \$98,672 | \$36,339 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|------------------|----------------|
| Outstanding Debt for FY 03: | \$ | \$233,183 | \$4,828 |
| Per Capita Debt: | \$ | \$70 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.17% | 0.00% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$ | \$12,024 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$ | \$1 | \$ |
| Revenue Collected During FY 03: | \$ | \$13,821 | \$ |
| Expenditures During FY 03: | \$ | \$16,837 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$2 | \$ |
| Operating Income (loss): | \$ | -\$3,017 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | -2.88% | 0.00% |
| Ending Retained Earnings for FY 03: | \$ | \$14,428 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$2 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name **Bartlett Park District**

Unit Code **016/030/12** **County:** **COOK**

Fiscal Year End: **4/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,712,772**

Equalized Assessed Valuation **\$844,717,393**

Population: **41,000**

Employees:

Full Time: **38**

Part Time: **460**

Salaries Paid: **\$2,807,081**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 03: | \$2,358,694 | \$1,052,654 | \$830,570 |
| Per Capita Beginning Fund Balance: | \$58 | \$55 | \$32 |
| Revenue Collected During FY 03: | \$5,689,878 | \$6,201,281 | \$2,843,323 |
| Expenditures During FY 03: | \$5,320,241 | \$6,149,258 | \$2,811,893 |
| Per Capita Revenue: | \$139 | \$182 | \$110 |
| Per Capita Expenditures: | \$130 | \$173 | \$112 |
| Revenues over (under) Expenditures: | \$369,637 | \$52,024 | \$13,406 |
| Ratio of Fund Balance to Expenditures: | 41.87% | 32.93% | 32.13% |
| Ending Fund Balance for FY 03: | \$2,227,487 | \$1,024,113 | \$906,432 |
| Per Capita Ending Fund Balance: | \$54 | \$52 | \$32 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$284,101 | \$ |
| Total Unreserved Funds: | \$2,227,487 | \$740,729 | \$732,998 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 03: | \$22,922,324 | \$15,012,971 | \$4,608,739 |
| Per Capita Debt: | \$559 | \$306 | \$204 |
| General Obligation Debt over EAV: | 2.71% | 0.69% | 0.40% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | -\$113,662 | \$534,889 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | -\$3 | \$17 | \$ |
| Revenue Collected During FY 03: | \$264,939 | \$800,057 | \$ |
| Expenditures During FY 03: | \$327,681 | \$793,646 | \$ |
| Per Capita Revenue: | \$6 | \$24 | \$ |
| Per Capita Expenditures: | \$8 | \$25 | \$ |
| Operating Income (loss): | -\$62,742 | \$6,411 | \$ |
| Ratio of Retained Earnings to Expenditures: | -58.41% | 21.04% | 0.00% |
| Ending Retained Earnings for FY 03: | -\$191,404 | \$715,116 | \$ |
| Per Capita Ending Retained Earnings: | -\$5 | \$20 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

| | | | |
|------------------------------|-----------------------|---------|------|
| Unit Name | Batavia Park District | | |
| Unit Code | 045/010/12 | County: | KANE |
| Fiscal Year End: | 4/30/2003 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$8,052,936 | | |
| Equalized Assessed Valuation | \$378,417,814 | | |
| Population: | 30,000 | | |
| Employees: | | | |
| Full Time: | 15 | | |
| Part Time: | 20 | | |
| Salaries Paid: | \$1,797,932 | | |

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 03: | \$559,847 | \$1,052,654 | \$830,570 |
| Per Capita Beginning Fund Balance: | \$19 | \$55 | \$32 |
| Revenue Collected During FY 03: | \$4,280,149 | \$6,201,281 | \$2,843,323 |
| Expenditures During FY 03: | \$4,362,094 | \$6,149,258 | \$2,811,893 |
| Per Capita Revenue: | \$143 | \$182 | \$110 |
| Per Capita Expenditures: | \$145 | \$173 | \$112 |
| Revenues over (under) Expenditures: | -\$81,945 | \$52,024 | \$13,406 |
| Ratio of Fund Balance to Expenditures: | 8.51% | 32.93% | 32.13% |
| Ending Fund Balance for FY 03: | \$371,302 | \$1,024,113 | \$906,432 |
| Per Capita Ending Fund Balance: | \$12 | \$52 | \$32 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$284,101 | \$ |
| Total Unreserved Funds: | \$371,302 | \$740,729 | \$732,998 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 03: | \$11,226,515 | \$15,012,971 | \$4,608,739 |
| Per Capita Debt: | \$374 | \$306 | \$204 |
| General Obligation Debt over EAV: | 2.97% | 0.69% | 0.40% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$ | \$534,889 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$ | \$17 | \$ |
| Revenue Collected During FY 03: | \$ | \$800,057 | \$ |
| Expenditures During FY 03: | \$ | \$793,646 | \$ |
| Per Capita Revenue: | \$ | \$24 | \$ |
| Per Capita Expenditures: | \$ | \$25 | \$ |
| Operating Income (loss): | \$ | \$6,411 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 21.04% | 0.00% |
| Ending Retained Earnings for FY 03: | \$ | \$715,116 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$20 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name **Beardstown Park District**

Unit Code **009/010/12** **County:** **CASS**

Fiscal Year End: **4/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$448,800**

Equalized Assessed Valuation **\$45,514,717**

Population: **8,348**

Employees:

Full Time: **3**

Part Time: **20**

Salaries Paid: **\$166,759**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 03: | \$83,219 | \$100,535 | \$53,835 |
| Per Capita Beginning Fund Balance: | \$10 | \$51 | \$15 |
| Revenue Collected During FY 03: | \$278,590 | \$212,353 | \$127,539 |
| Expenditures During FY 03: | \$344,751 | \$215,992 | \$125,927 |
| Per Capita Revenue: | \$33 | \$74 | \$33 |
| Per Capita Expenditures: | \$41 | \$87 | \$33 |
| Revenues over (under) Expenditures: | -\$66,161 | -\$3,639 | \$167 |
| Ratio of Fund Balance to Expenditures: | 31.92% | 95.01% | 53.93% |
| Ending Fund Balance for FY 03: | \$110,058 | \$117,264 | \$53,500 |
| Per Capita Ending Fund Balance: | \$13 | \$41 | \$17 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|-----------------|-----------------|
| Total Reserved Funds: | \$14,232 | \$14,714 | \$ |
| Total Unreserved Funds: | \$95,826 | \$98,672 | \$36,339 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|------------------|----------------|
| Outstanding Debt for FY 03: | \$265,300 | \$233,183 | \$4,828 |
| Per Capita Debt: | \$32 | \$70 | \$2 |
| General Obligation Debt over EAV: | 0.58% | 0.17% | 0.00% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$ | \$12,024 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$ | \$1 | \$ |
| Revenue Collected During FY 03: | \$ | \$13,821 | \$ |
| Expenditures During FY 03: | \$ | \$16,837 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$2 | \$ |
| Operating Income (loss): | \$ | -\$3,017 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | -2.88% | 0.00% |
| Ending Retained Earnings for FY 03: | \$ | \$14,428 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$2 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

| | | | |
|------------------------------|-----------------------|---------|------|
| Unit Name | Bedford Park District | | |
| Unit Code | 016/040/12 | County: | COOK |
| Fiscal Year End: | 12/31/2003 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$1,414,750 | | |
| Equalized Assessed Valuation | \$474,354,009 | | |
| Population: | 1,400 | | |
| Employees: | | | |
| Full Time: | 10 | | |
| Part Time: | 40 | | |
| Salaries Paid: | \$570,429 | | |

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 03: | \$495,366 | \$1,052,654 | \$830,570 |
| Per Capita Beginning Fund Balance: | \$354 | \$55 | \$32 |
| Revenue Collected During FY 03: | \$1,155,760 | \$6,201,281 | \$2,843,323 |
| Expenditures During FY 03: | \$1,190,034 | \$6,149,258 | \$2,811,893 |
| Per Capita Revenue: | \$826 | \$182 | \$110 |
| Per Capita Expenditures: | \$850 | \$173 | \$112 |
| Revenues over (under) Expenditures: | -\$34,274 | \$52,024 | \$13,406 |
| Ratio of Fund Balance to Expenditures: | 38.75% | 32.93% | 32.13% |
| Ending Fund Balance for FY 03: | \$461,092 | \$1,024,113 | \$906,432 |
| Per Capita Ending Fund Balance: | \$329 | \$52 | \$32 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$22,399 | \$284,101 | \$ |
| Total Unreserved Funds: | \$438,693 | \$740,729 | \$732,998 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 03: | \$22,399 | \$15,012,971 | \$4,608,739 |
| Per Capita Debt: | \$16 | \$306 | \$204 |
| General Obligation Debt over EAV: | 0.00% | 0.69% | 0.40% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$ | \$534,889 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$ | \$17 | \$ |
| Revenue Collected During FY 03: | \$ | \$800,057 | \$ |
| Expenditures During FY 03: | \$ | \$793,646 | \$ |
| Per Capita Revenue: | \$ | \$24 | \$ |
| Per Capita Expenditures: | \$ | \$25 | \$ |
| Operating Income (loss): | \$ | \$6,411 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 21.04% | 0.00% |
| Ending Retained Earnings for FY 03: | \$ | \$715,116 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$20 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

| | | | |
|------------------------------|-------------------------|---------|-------|
| Unit Name | Belvidere Park District | | |
| Unit Code | 004/010/12 | County: | BOONE |
| Fiscal Year End: | 12/31/2003 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$8,193,260 | | |
| Equalized Assessed Valuation | \$437,161,966 | | |
| Population: | 27,026 | | |
| Employees: | | | |
| Full Time: | 20 | | |
| Part Time: | 149 | | |
| Salaries Paid: | \$855,395 | | |

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 03: | \$993,792 | \$1,052,654 | \$830,570 |
| Per Capita Beginning Fund Balance: | \$37 | \$55 | \$32 |
| Revenue Collected During FY 03: | \$1,788,199 | \$6,201,281 | \$2,843,323 |
| Expenditures During FY 03: | \$1,712,539 | \$6,149,258 | \$2,811,893 |
| Per Capita Revenue: | \$66 | \$182 | \$110 |
| Per Capita Expenditures: | \$63 | \$173 | \$112 |
| Revenues over (under) Expenditures: | \$75,660 | \$52,024 | \$13,406 |
| Ratio of Fund Balance to Expenditures: | 62.45% | 32.93% | 32.13% |
| Ending Fund Balance for FY 03: | \$1,069,452 | \$1,024,113 | \$906,432 |
| Per Capita Ending Fund Balance: | \$40 | \$52 | \$32 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$284,101 | \$ |
| Total Unreserved Funds: | \$1,069,452 | \$740,729 | \$732,998 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 03: | \$6,639,632 | \$15,012,971 | \$4,608,739 |
| Per Capita Debt: | \$246 | \$306 | \$204 |
| General Obligation Debt over EAV: | 0.23% | 0.69% | 0.40% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$ | \$534,889 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$ | \$17 | \$ |
| Revenue Collected During FY 03: | \$ | \$800,057 | \$ |
| Expenditures During FY 03: | \$ | \$793,646 | \$ |
| Per Capita Revenue: | \$ | \$24 | \$ |
| Per Capita Expenditures: | \$ | \$25 | \$ |
| Operating Income (loss): | \$ | \$6,411 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 21.04% | 0.00% |
| Ending Retained Earnings for FY 03: | \$ | \$715,116 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$20 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

| | | | |
|------------------------------|---------------------------|---------|--------|
| Unit Name | Bensenville Park District | | |
| Unit Code | 022/020/12 | County: | DUPAGE |
| Fiscal Year End: | 4/30/2003 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$11,838,603 | | |
| Equalized Assessed Valuation | \$762,731,473 | | |
| Population: | 22,000 | | |
| Employees: | | | |
| Full Time: | 37 | | |
| Part Time: | 293 | | |
| Salaries Paid: | \$2,591,985 | | |

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 03: | \$694,070 | \$1,052,654 | \$830,570 |
| Per Capita Beginning Fund Balance: | \$32 | \$55 | \$32 |
| Revenue Collected During FY 03: | \$2,440,999 | \$6,201,281 | \$2,843,323 |
| Expenditures During FY 03: | \$2,573,345 | \$6,149,258 | \$2,811,893 |
| Per Capita Revenue: | \$111 | \$182 | \$110 |
| Per Capita Expenditures: | \$117 | \$173 | \$112 |
| Revenues over (under) Expenditures: | -\$132,346 | \$52,024 | \$13,406 |
| Ratio of Fund Balance to Expenditures: | 24.16% | 32.93% | 32.13% |
| Ending Fund Balance for FY 03: | \$621,724 | \$1,024,113 | \$906,432 |
| Per Capita Ending Fund Balance: | \$28 | \$52 | \$32 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$6,124 | \$284,101 | \$ |
| Total Unreserved Funds: | \$615,600 | \$740,729 | \$732,998 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 03: | \$9,952,542 | \$15,012,971 | \$4,608,739 |
| Per Capita Debt: | \$452 | \$306 | \$204 |
| General Obligation Debt over EAV: | 0.31% | 0.69% | 0.40% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$1,770,954 | \$534,889 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$80 | \$17 | \$ |
| Revenue Collected During FY 03: | \$3,394,062 | \$800,057 | \$ |
| Expenditures During FY 03: | \$3,866,589 | \$793,646 | \$ |
| Per Capita Revenue: | \$154 | \$24 | \$ |
| Per Capita Expenditures: | \$176 | \$25 | \$ |
| Operating Income (loss): | -\$472,527 | \$6,411 | \$ |
| Ratio of Retained Earnings to Expenditures: | 33.58% | 21.04% | 0.00% |
| Ending Retained Earnings for FY 03: | \$1,298,427 | \$715,116 | \$ |
| Per Capita Ending Retained Earnings: | \$59 | \$20 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$ | \$12,024 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$ | \$1 | \$ |
| Revenue Collected During FY 03: | \$ | \$13,821 | \$ |
| Expenditures During FY 03: | \$ | \$16,837 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$2 | \$ |
| Operating Income (loss): | \$ | -\$3,017 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | -2.88% | 0.00% |
| Ending Retained Earnings for FY 03: | \$ | \$14,428 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$2 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name Berwyn Park District

Unit Code 016/060/12 **County:** COOK

Fiscal Year End: 12/31/2003

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,961,501

Equalized Assessed Valuation \$408,176,782

Population: 40,000

Employees:

| | |
|-----------------------|-----------|
| Full Time: | 12 |
| Part Time: | 73 |
| Salaries Paid: | \$588,245 |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 03: | -\$6,444 | \$1,052,654 | \$830,570 |
| Per Capita Beginning Fund Balance: | \$ | \$55 | \$32 |
| Revenue Collected During FY 03: | \$1,208,061 | \$6,201,281 | \$2,843,323 |
| Expenditures During FY 03: | \$1,266,760 | \$6,149,258 | \$2,811,893 |
| Per Capita Revenue: | \$30 | \$182 | \$110 |
| Per Capita Expenditures: | \$32 | \$173 | \$112 |
| Revenues over (under) Expenditures: | -\$58,699 | \$52,024 | \$13,406 |
| Ratio of Fund Balance to Expenditures: | -5.88% | 32.93% | 32.13% |
| Ending Fund Balance for FY 03: | -\$74,424 | \$1,024,113 | \$906,432 |
| Per Capita Ending Fund Balance: | -\$2 | \$52 | \$32 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$284,101 | \$ |
| Total Unreserved Funds: | -\$74,424 | \$740,729 | \$732,998 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 03: | \$942,000 | \$15,012,971 | \$4,608,739 |
| Per Capita Debt: | \$24 | \$306 | \$204 |
| General Obligation Debt over EAV: | 0.23% | 0.69% | 0.40% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$ | \$534,889 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$ | \$17 | \$ |
| Revenue Collected During FY 03: | \$ | \$800,057 | \$ |
| Expenditures During FY 03: | \$ | \$793,646 | \$ |
| Per Capita Revenue: | \$ | \$24 | \$ |
| Per Capita Expenditures: | \$ | \$25 | \$ |
| Operating Income (loss): | \$ | \$6,411 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 21.04% | 0.00% |
| Ending Retained Earnings for FY 03: | \$ | \$715,116 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$20 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name **Black Hawk Park District**

Unit Code **043/010/12** **County:** **JO DAVIESS**

Fiscal Year End: **5/31/2003**

Accounting Method: **Cash**

Appropriation or Budget: **\$96,710**

Equalized Assessed Valuation **\$19,404,595**

Population: **1,975**

Employees:

Full Time:

Part Time: **32**

Salaries Paid: **\$26,983**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|------------------|------------------|
| Beginning Fund Balance for FY 03: | \$34,168 | \$100,535 | \$53,835 |
| Per Capita Beginning Fund Balance: | \$17 | \$51 | \$15 |
| Revenue Collected During FY 03: | \$73,566 | \$212,353 | \$127,539 |
| Expenditures During FY 03: | \$66,273 | \$215,992 | \$125,927 |
| Per Capita Revenue: | \$37 | \$74 | \$33 |
| Per Capita Expenditures: | \$34 | \$87 | \$33 |
| Revenues over (under) Expenditures: | \$7,293 | -\$3,639 | \$167 |
| Ratio of Fund Balance to Expenditures: | 62.56% | 95.01% | 53.93% |
| Ending Fund Balance for FY 03: | \$41,461 | \$117,264 | \$53,500 |
| Per Capita Ending Fund Balance: | \$21 | \$41 | \$17 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|-----------------|
| Total Reserved Funds: | \$ | \$14,714 | \$ |
| Total Unreserved Funds: | \$ | \$98,672 | \$36,339 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|------------------|----------------|
| Outstanding Debt for FY 03: | \$ | \$233,183 | \$4,828 |
| Per Capita Debt: | \$ | \$70 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.17% | 0.00% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$ | \$12,024 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$ | \$1 | \$ |
| Revenue Collected During FY 03: | \$ | \$13,821 | \$ |
| Expenditures During FY 03: | \$ | \$16,837 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$2 | \$ |
| Operating Income (loss): | \$ | -\$3,017 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | -2.88% | 0.00% |
| Ending Retained Earnings for FY 03: | \$ | \$14,428 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$2 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

| | | | |
|------------------------------|----------------------------|---------|--------|
| Unit Name | Bloomingdale Park District | | |
| Unit Code | 022/030/12 | County: | DUPAGE |
| Fiscal Year End: | 5/31/2003 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$5,628,810 | | |
| Equalized Assessed Valuation | \$791,733,269 | | |
| Population: | 21,000 | | |
| Employees: | | | |
| Full Time: | 20 | | |
| Part Time: | 84 | | |
| Salaries Paid: | \$1,531,042 | | |

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 03: | \$1,186,543 | \$1,052,654 | \$830,570 |
| Per Capita Beginning Fund Balance: | \$57 | \$55 | \$32 |
| Revenue Collected During FY 03: | \$2,901,980 | \$6,201,281 | \$2,843,323 |
| Expenditures During FY 03: | \$2,555,130 | \$6,149,258 | \$2,811,893 |
| Per Capita Revenue: | \$138 | \$182 | \$110 |
| Per Capita Expenditures: | \$122 | \$173 | \$112 |
| Revenues over (under) Expenditures: | \$346,850 | \$52,024 | \$13,406 |
| Ratio of Fund Balance to Expenditures: | 42.30% | 32.93% | 32.13% |
| Ending Fund Balance for FY 03: | \$1,080,893 | \$1,024,113 | \$906,432 |
| Per Capita Ending Fund Balance: | \$51 | \$52 | \$32 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$145,614 | \$284,101 | \$ |
| Total Unreserved Funds: | \$1,004,652 | \$740,729 | \$732,998 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 03: | \$4,399,282 | \$15,012,971 | \$4,608,739 |
| Per Capita Debt: | \$209 | \$306 | \$204 |
| General Obligation Debt over EAV: | 0.56% | 0.69% | 0.40% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$ | \$534,889 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$ | \$17 | \$ |
| Revenue Collected During FY 03: | \$ | \$800,057 | \$ |
| Expenditures During FY 03: | \$ | \$793,646 | \$ |
| Per Capita Revenue: | \$ | \$24 | \$ |
| Per Capita Expenditures: | \$ | \$25 | \$ |
| Operating Income (loss): | \$ | \$6,411 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 21.04% | 0.00% |
| Ending Retained Earnings for FY 03: | \$ | \$715,116 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$20 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name **Blue Island Park District**

Unit Code **016/070/12** County: **COOK**

Fiscal Year End: **4/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,794,800**

Equalized Assessed Valuation **\$201,789,409**

Population: **25,000**

Employees:

 Full Time: **7**

 Part Time: **130**

 Salaries Paid: **\$462,012**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 03: | \$760,894 | \$1,052,654 | \$830,570 |
| Per Capita Beginning Fund Balance: | \$30 | \$55 | \$32 |
| Revenue Collected During FY 03: | \$1,118,600 | \$6,201,281 | \$2,843,323 |
| Expenditures During FY 03: | \$1,069,624 | \$6,149,258 | \$2,811,893 |
| Per Capita Revenue: | \$45 | \$182 | \$110 |
| Per Capita Expenditures: | \$43 | \$173 | \$112 |
| Revenues over (under) Expenditures: | \$48,976 | \$52,024 | \$13,406 |
| Ratio of Fund Balance to Expenditures: | 29.80% | 32.93% | 32.13% |
| Ending Fund Balance for FY 03: | \$318,747 | \$1,024,113 | \$906,432 |
| Per Capita Ending Fund Balance: | \$13 | \$52 | \$32 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|------------------|------------------|------------------|
| Total Reserved Funds: | \$9,166 | \$284,101 | \$ |
| Total Unreserved Funds: | \$309,581 | \$740,729 | \$732,998 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|---------------------|--------------------|
| Outstanding Debt for FY 03: | \$ | \$15,012,971 | \$4,608,739 |
| Per Capita Debt: | \$ | \$306 | \$204 |
| General Obligation Debt over EAV: | 0.00% | 0.69% | 0.40% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$ | \$534,889 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$ | \$17 | \$ |
| Revenue Collected During FY 03: | \$ | \$800,057 | \$ |
| Expenditures During FY 03: | \$ | \$793,646 | \$ |
| Per Capita Revenue: | \$ | \$24 | \$ |
| Per Capita Expenditures: | \$ | \$25 | \$ |
| Operating Income (loss): | \$ | \$6,411 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 21.04% | 0.00% |
| Ending Retained Earnings for FY 03: | \$ | \$715,116 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$20 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

| | | | |
|-------------------------------------|----------------------------------|----------------|------|
| Unit Name | Bolingbrook Park District | | |
| Unit Code | 099/010/12 | County: | WILL |
| Fiscal Year End: | 12/31/2003 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$18,820,686 | | |
| Equalized Assessed Valuation | \$1,375,252,209 | | |
| Population: | 64,000 | | |
| Employees: | | | |
| | Full Time: | 50 | |
| | Part Time: | 527 | |
| | Salaries Paid: | \$3,704,318 | |

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 03: | \$2,115,886 | \$1,052,654 | \$830,570 |
| Per Capita Beginning Fund Balance: | \$33 | \$55 | \$32 |
| Revenue Collected During FY 03: | \$7,454,663 | \$6,201,281 | \$2,843,323 |
| Expenditures During FY 03: | \$7,207,871 | \$6,149,258 | \$2,811,893 |
| Per Capita Revenue: | \$116 | \$182 | \$110 |
| Per Capita Expenditures: | \$113 | \$173 | \$112 |
| Revenues over (under) Expenditures: | \$246,792 | \$52,024 | \$13,406 |
| Ratio of Fund Balance to Expenditures: | 34.38% | 32.93% | 32.13% |
| Ending Fund Balance for FY 03: | \$2,477,974 | \$1,024,113 | \$906,432 |
| Per Capita Ending Fund Balance: | \$39 | \$52 | \$32 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$284,101 | \$ |
| Total Unreserved Funds: | \$2,477,974 | \$740,729 | \$732,998 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 03: | \$29,611,139 | \$15,012,971 | \$4,608,739 |
| Per Capita Debt: | \$463 | \$306 | \$204 |
| General Obligation Debt over EAV: | 0.17% | 0.69% | 0.40% |



Fiscal Year 2003

| |
|--|
| FISCAL RESPONSIBILITY REPORT CARD |
| DATA SUMMARY |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$44,035 | \$534,889 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$1 | \$17 | \$ |
| Revenue Collected During FY 03: | \$913,482 | \$800,057 | \$ |
| Expenditures During FY 03: | \$780,246 | \$793,646 | \$ |
| Per Capita Revenue: | \$14 | \$24 | \$ |
| Per Capita Expenditures: | \$12 | \$25 | \$ |
| Operating Income (loss): | \$133,236 | \$6,411 | \$ |
| Ratio of Retained Earnings to Expenditures: | 67.00% | 21.04% | 0.00% |
| Ending Retained Earnings for FY 03: | \$522,799 | \$715,116 | \$ |
| Per Capita Ending Retained Earnings: | \$8 | \$20 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name **Bourbonnais Park District**

Unit Code **046/005/12** **County:** **KANKAKEE**

Fiscal Year End: **4/30/2003**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,933,652**

Equalized Assessed Valuation **\$453,890,324**

Population: **32,100**

Employees:

Full Time: **10**

Part Time: **65**

Salaries Paid: **\$556,360**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 03: | \$1,116,712 | \$1,052,654 | \$830,570 |
| Per Capita Beginning Fund Balance: | \$35 | \$55 | \$32 |
| Revenue Collected During FY 03: | \$1,581,955 | \$6,201,281 | \$2,843,323 |
| Expenditures During FY 03: | \$1,427,579 | \$6,149,258 | \$2,811,893 |
| Per Capita Revenue: | \$49 | \$182 | \$110 |
| Per Capita Expenditures: | \$44 | \$173 | \$112 |
| Revenues over (under) Expenditures: | \$154,376 | \$52,024 | \$13,406 |
| Ratio of Fund Balance to Expenditures: | 89.04% | 32.93% | 32.13% |
| Ending Fund Balance for FY 03: | \$1,271,088 | \$1,024,113 | \$906,432 |
| Per Capita Ending Fund Balance: | \$40 | \$52 | \$32 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$361,180 | \$284,101 | \$ |
| Total Unreserved Funds: | \$909,908 | \$740,729 | \$732,998 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 03: | \$471,970 | \$15,012,971 | \$4,608,739 |
| Per Capita Debt: | \$15 | \$306 | \$204 |
| General Obligation Debt over EAV: | 0.00% | 0.69% | 0.40% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$ | \$534,889 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$ | \$17 | \$ |
| Revenue Collected During FY 03: | \$ | \$800,057 | \$ |
| Expenditures During FY 03: | \$ | \$793,646 | \$ |
| Per Capita Revenue: | \$ | \$24 | \$ |
| Per Capita Expenditures: | \$ | \$25 | \$ |
| Operating Income (loss): | \$ | \$6,411 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 21.04% | 0.00% |
| Ending Retained Earnings for FY 03: | \$ | \$715,116 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$20 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

| | | | |
|------------------------------|------------------------|---------|-------|
| Unit Name | Bradford Park District | | |
| Unit Code | 087/020/12 | County: | Stark |
| Fiscal Year End: | 12/31/2003 | | |
| Accounting Method: | Cash | | |
| Appropriation or Budget: | \$15,000 | | |
| Equalized Assessed Valuation | \$4,862,113 | | |
| Population: | 700 | | |
| Employees: | | | |
| | Full Time: | | |
| | Part Time: | | |
| | Salaries Paid: | \$ | |

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 03: | \$20,683 | \$100,535 | \$53,835 |
| Per Capita Beginning Fund Balance: | \$30 | \$51 | \$15 |
| Revenue Collected During FY 03: | \$14,651 | \$212,353 | \$127,539 |
| Expenditures During FY 03: | \$12,094 | \$215,992 | \$125,927 |
| Per Capita Revenue: | \$21 | \$74 | \$33 |
| Per Capita Expenditures: | \$17 | \$87 | \$33 |
| Revenues over (under) Expenditures: | \$2,557 | -\$3,639 | \$167 |
| Ratio of Fund Balance to Expenditures: | 192.16% | 95.01% | 53.93% |
| Ending Fund Balance for FY 03: | \$23,240 | \$117,264 | \$53,500 |
| Per Capita Ending Fund Balance: | \$33 | \$41 | \$17 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$14,714 | \$ |
| Total Unreserved Funds: | \$23,240 | \$98,672 | \$36,339 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 03: | \$ | \$233,183 | \$4,828 |
| Per Capita Debt: | \$ | \$70 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.17% | 0.00% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$ | \$12,024 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$ | \$1 | \$ |
| Revenue Collected During FY 03: | \$ | \$13,821 | \$ |
| Expenditures During FY 03: | \$ | \$16,837 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$2 | \$ |
| Operating Income (loss): | \$ | -\$3,017 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | -2.88% | 0.00% |
| Ending Retained Earnings for FY 03: | \$ | \$14,428 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$2 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name **Braidwood Park District**

Unit Code **099/012/12** **County:** **WILL**

Fiscal Year End: **4/30/2003**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$223,950**

Equalized Assessed Valuation **\$45,302,463**

Population: **5,100**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$15,200**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|------------------|------------------|
| Beginning Fund Balance for FY 03: | \$32,363 | \$100,535 | \$53,835 |
| Per Capita Beginning Fund Balance: | \$6 | \$51 | \$15 |
| Revenue Collected During FY 03: | \$73,140 | \$212,353 | \$127,539 |
| Expenditures During FY 03: | \$63,345 | \$215,992 | \$125,927 |
| Per Capita Revenue: | \$14 | \$74 | \$33 |
| Per Capita Expenditures: | \$12 | \$87 | \$33 |
| Revenues over (under) Expenditures: | \$9,795 | -\$3,639 | \$167 |
| Ratio of Fund Balance to Expenditures: | 66.55% | 95.01% | 53.93% |
| Ending Fund Balance for FY 03: | \$42,158 | \$117,264 | \$53,500 |
| Per Capita Ending Fund Balance: | \$8 | \$41 | \$17 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|-----------------|-----------------|
| Total Reserved Funds: | \$19,470 | \$14,714 | \$ |
| Total Unreserved Funds: | \$22,688 | \$98,672 | \$36,339 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|------------------|----------------|
| Outstanding Debt for FY 03: | \$125,000 | \$233,183 | \$4,828 |
| Per Capita Debt: | \$25 | \$70 | \$2 |
| General Obligation Debt over EAV: | 0.28% | 0.17% | 0.00% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$ | \$12,024 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$ | \$1 | \$ |
| Revenue Collected During FY 03: | \$ | \$13,821 | \$ |
| Expenditures During FY 03: | \$ | \$16,837 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$2 | \$ |
| Operating Income (loss): | \$ | -\$3,017 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | -2.88% | 0.00% |
| Ending Retained Earnings for FY 03: | \$ | \$14,428 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$2 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name **Bridgeview Park District**

Unit Code **016/080/12** **County:** **COOK**

Fiscal Year End: **12/31/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,722,725**

Equalized Assessed Valuation **\$302,291,260**

Population: **14,000**

Employees:

Full Time: **12**

Part Time: **20**

Salaries Paid: **\$374,314**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|------------------|------------------|
| Beginning Fund Balance for FY 03: | -\$2,430,559 | \$100,535 | \$53,835 |
| Per Capita Beginning Fund Balance: | -\$174 | \$51 | \$15 |
| Revenue Collected During FY 03: | \$616,249 | \$212,353 | \$127,539 |
| Expenditures During FY 03: | \$666,234 | \$215,992 | \$125,927 |
| Per Capita Revenue: | \$44 | \$74 | \$33 |
| Per Capita Expenditures: | \$48 | \$87 | \$33 |
| Revenues over (under) Expenditures: | -\$49,985 | -\$3,639 | \$167 |
| Ratio of Fund Balance to Expenditures: | 37.41% | 95.01% | 53.93% |
| Ending Fund Balance for FY 03: | \$249,235 | \$117,264 | \$53,500 |
| Per Capita Ending Fund Balance: | \$18 | \$41 | \$17 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|------------------|-----------------|-----------------|
| Total Reserved Funds: | \$ | \$14,714 | \$ |
| Total Unreserved Funds: | \$249,234 | \$98,672 | \$36,339 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|------------------|----------------|
| Outstanding Debt for FY 03: | \$6,119,506 | \$233,183 | \$4,828 |
| Per Capita Debt: | \$437 | \$70 | \$2 |
| General Obligation Debt over EAV: | 1.94% | 0.17% | 0.00% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$377,346 | \$12,024 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$27 | \$1 | \$ |
| Revenue Collected During FY 03: | \$293,589 | \$13,821 | \$ |
| Expenditures During FY 03: | \$412,237 | \$16,837 | \$ |
| Per Capita Revenue: | \$21 | \$1 | \$ |
| Per Capita Expenditures: | \$29 | \$2 | \$ |
| Operating Income (loss): | -\$118,648 | -\$3,017 | \$ |
| Ratio of Retained Earnings to Expenditures: | 220.14% | -2.88% | 0.00% |
| Ending Retained Earnings for FY 03: | \$907,502 | \$14,428 | \$ |
| Per Capita Ending Retained Earnings: | \$65 | \$2 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

| | | | |
|------------------------------|-------------------------|---------|------|
| Unit Name | Broadview Park District | | |
| Unit Code | 016/090/12 | County: | COOK |
| Fiscal Year End: | 4/30/2003 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$1,653,846 | | |
| Equalized Assessed Valuation | \$236,603,797 | | |
| Population: | 8,750 | | |
| Employees: | | | |
| Full Time: | 7 | | |
| Part Time: | 53 | | |
| Salaries Paid: | \$369,486 | | |

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 03: | \$213,062 | \$100,535 | \$53,835 |
| Per Capita Beginning Fund Balance: | \$24 | \$51 | \$15 |
| Revenue Collected During FY 03: | \$716,314 | \$212,353 | \$127,539 |
| Expenditures During FY 03: | \$750,810 | \$215,992 | \$125,927 |
| Per Capita Revenue: | \$82 | \$74 | \$33 |
| Per Capita Expenditures: | \$86 | \$87 | \$33 |
| Revenues over (under) Expenditures: | -\$34,496 | -\$3,639 | \$167 |
| Ratio of Fund Balance to Expenditures: | 23.78% | 95.01% | 53.93% |
| Ending Fund Balance for FY 03: | \$178,566 | \$117,264 | \$53,500 |
| Per Capita Ending Fund Balance: | \$20 | \$41 | \$17 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$14,714 | \$ |
| Total Unreserved Funds: | \$178,568 | \$98,672 | \$36,339 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 03: | \$650,000 | \$233,183 | \$4,828 |
| Per Capita Debt: | \$74 | \$70 | \$2 |
| General Obligation Debt over EAV: | 0.27% | 0.17% | 0.00% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$ | \$12,024 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$ | \$1 | \$ |
| Revenue Collected During FY 03: | \$ | \$13,821 | \$ |
| Expenditures During FY 03: | \$ | \$16,837 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$2 | \$ |
| Operating Income (loss): | \$ | -\$3,017 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | -2.88% | 0.00% |
| Ending Retained Earnings for FY 03: | \$ | \$14,428 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$2 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

| | | | |
|------------------------------|---------------------------|---------|--------|
| Unit Name | Brookeridge Park District | | |
| Unit Code | 022/025/12 | County: | DUPAGE |
| Fiscal Year End: | 5/31/2003 | | |
| Accounting Method: | Cash | | |
| Appropriation or Budget: | \$23,125 | | |
| Equalized Assessed Valuation | \$41,627,091 | | |
| Population: | 1,031 | | |
| Employees: | | | |
| | Full Time: | | |
| | Part Time: | | |
| | Salaries Paid: | \$ | |

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 03: | \$25,013 | \$100,535 | \$53,835 |
| Per Capita Beginning Fund Balance: | \$24 | \$51 | \$15 |
| Revenue Collected During FY 03: | \$21,324 | \$212,353 | \$127,539 |
| Expenditures During FY 03: | \$21,046 | \$215,992 | \$125,927 |
| Per Capita Revenue: | \$21 | \$74 | \$33 |
| Per Capita Expenditures: | \$20 | \$87 | \$33 |
| Revenues over (under) Expenditures: | \$278 | -\$3,639 | \$167 |
| Ratio of Fund Balance to Expenditures: | 120.17% | 95.01% | 53.93% |
| Ending Fund Balance for FY 03: | \$25,291 | \$117,264 | \$53,500 |
| Per Capita Ending Fund Balance: | \$25 | \$41 | \$17 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$14,714 | \$ |
| Total Unreserved Funds: | \$ | \$98,672 | \$36,339 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 03: | \$ | \$233,183 | \$4,828 |
| Per Capita Debt: | \$ | \$70 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.17% | 0.00% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$ | \$12,024 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$ | \$1 | \$ |
| Revenue Collected During FY 03: | \$ | \$13,821 | \$ |
| Expenditures During FY 03: | \$ | \$16,837 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$2 | \$ |
| Operating Income (loss): | \$ | -\$3,017 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | -2.88% | 0.00% |
| Ending Retained Earnings for FY 03: | \$ | \$14,428 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$2 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

| | | | |
|------------------------------|-----------------------------|-------------|------|
| Unit Name | Buffalo Grove Park District | | |
| Unit Code | 016/100/12 | County: | COOK |
| Fiscal Year End: | 4/30/2003 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$18,741,541 | | |
| Equalized Assessed Valuation | \$1,299,229,187 | | |
| Population: | 42,909 | | |
| Employees: | | | |
| | Full Time: | 43 | |
| | Part Time: | 240 | |
| | Salaries Paid: | \$3,557,853 | |

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 03: | \$2,169,989 | \$1,052,654 | \$830,570 |
| Per Capita Beginning Fund Balance: | \$51 | \$55 | \$32 |
| Revenue Collected During FY 03: | \$6,910,685 | \$6,201,281 | \$2,843,323 |
| Expenditures During FY 03: | \$7,173,513 | \$6,149,258 | \$2,811,893 |
| Per Capita Revenue: | \$161 | \$182 | \$110 |
| Per Capita Expenditures: | \$167 | \$173 | \$112 |
| Revenues over (under) Expenditures: | -\$262,828 | \$52,024 | \$13,406 |
| Ratio of Fund Balance to Expenditures: | 26.50% | 32.93% | 32.13% |
| Ending Fund Balance for FY 03: | \$1,901,304 | \$1,024,113 | \$906,432 |
| Per Capita Ending Fund Balance: | \$44 | \$52 | \$32 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$284,101 | \$ |
| Total Unreserved Funds: | \$1,901,304 | \$740,729 | \$732,998 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 03: | \$18,590,000 | \$15,012,971 | \$4,608,739 |
| Per Capita Debt: | \$433 | \$306 | \$204 |
| General Obligation Debt over EAV: | 1.25% | 0.69% | 0.40% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | -\$664,921 | \$534,889 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | -\$15 | \$17 | \$ |
| Revenue Collected During FY 03: | \$3,483,710 | \$800,057 | \$ |
| Expenditures During FY 03: | \$3,380,813 | \$793,646 | \$ |
| Per Capita Revenue: | \$81 | \$24 | \$ |
| Per Capita Expenditures: | \$79 | \$25 | \$ |
| Operating Income (loss): | \$102,897 | \$6,411 | \$ |
| Ratio of Retained Earnings to Expenditures: | -16.62% | 21.04% | 0.00% |
| Ending Retained Earnings for FY 03: | -\$562,024 | \$715,116 | \$ |
| Per Capita Ending Retained Earnings: | -\$13 | \$20 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name **Burbank Park District**

Unit Code **016/730/12** **County:** **COOK**

Fiscal Year End: **4/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,322,720**

Equalized Assessed Valuation **\$332,820,100**

Population: **23,000**

Employees:

Full Time: **8**

Part Time: **100**

Salaries Paid: **\$644,697**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 03: | \$1,749,356 | \$1,052,654 | \$830,570 |
| Per Capita Beginning Fund Balance: | \$76 | \$55 | \$32 |
| Revenue Collected During FY 03: | \$1,697,885 | \$6,201,281 | \$2,843,323 |
| Expenditures During FY 03: | \$1,509,525 | \$6,149,258 | \$2,811,893 |
| Per Capita Revenue: | \$74 | \$182 | \$110 |
| Per Capita Expenditures: | \$66 | \$173 | \$112 |
| Revenues over (under) Expenditures: | \$188,360 | \$52,024 | \$13,406 |
| Ratio of Fund Balance to Expenditures: | 128.37% | 32.93% | 32.13% |
| Ending Fund Balance for FY 03: | \$1,937,716 | \$1,024,113 | \$906,432 |
| Per Capita Ending Fund Balance: | \$84 | \$52 | \$32 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$284,101 | \$ |
| Total Unreserved Funds: | \$1,937,716 | \$740,729 | \$732,998 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 03: | \$1,910,000 | \$15,012,971 | \$4,608,739 |
| Per Capita Debt: | \$83 | \$306 | \$204 |
| General Obligation Debt over EAV: | 0.57% | 0.69% | 0.40% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$ | \$534,889 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$ | \$17 | \$ |
| Revenue Collected During FY 03: | \$ | \$800,057 | \$ |
| Expenditures During FY 03: | \$ | \$793,646 | \$ |
| Per Capita Revenue: | \$ | \$24 | \$ |
| Per Capita Expenditures: | \$ | \$25 | \$ |
| Operating Income (loss): | \$ | \$6,411 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 21.04% | 0.00% |
| Ending Retained Earnings for FY 03: | \$ | \$715,116 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$20 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name **Burlington Twp Park District**

Unit Code **045/030/12** **County:** **KANE**

Fiscal Year End: **6/30/2003**

Accounting Method: **Cash**

Appropriation or Budget: **\$30,696**

Equalized Assessed Valuation **\$50,314,800**

Population: **1,600**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$10,340**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|------------------|------------------|
| Beginning Fund Balance for FY 03: | \$31,260 | \$100,535 | \$53,835 |
| Per Capita Beginning Fund Balance: | \$20 | \$51 | \$15 |
| Revenue Collected During FY 03: | \$30,696 | \$212,353 | \$127,539 |
| Expenditures During FY 03: | \$26,349 | \$215,992 | \$125,927 |
| Per Capita Revenue: | \$19 | \$74 | \$33 |
| Per Capita Expenditures: | \$16 | \$87 | \$33 |
| Revenues over (under) Expenditures: | \$4,347 | -\$3,639 | \$167 |
| Ratio of Fund Balance to Expenditures: | 135.14% | 95.01% | 53.93% |
| Ending Fund Balance for FY 03: | \$35,607 | \$117,264 | \$53,500 |
| Per Capita Ending Fund Balance: | \$22 | \$41 | \$17 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|-----------------|
| Total Reserved Funds: | \$ | \$14,714 | \$ |
| Total Unreserved Funds: | \$ | \$98,672 | \$36,339 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|------------------|----------------|
| Outstanding Debt for FY 03: | \$ | \$233,183 | \$4,828 |
| Per Capita Debt: | \$ | \$70 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.17% | 0.00% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$ | \$12,024 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$ | \$1 | \$ |
| Revenue Collected During FY 03: | \$ | \$13,821 | \$ |
| Expenditures During FY 03: | \$ | \$16,837 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$2 | \$ |
| Operating Income (loss): | \$ | -\$3,017 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | -2.88% | 0.00% |
| Ending Retained Earnings for FY 03: | \$ | \$14,428 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$2 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name Burr Ridge Park District

Unit Code 022/035/12 **County:** DUPAGE

Fiscal Year End: 4/30/2003

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,652,283

Equalized Assessed Valuation \$521,114,527

Population: 7,300

Employees:

| | |
|-----------------------|-----------|
| Full Time: | 4 |
| Part Time: | 78 |
| Salaries Paid: | \$474,639 |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 03: | \$443,126 | \$1,052,654 | \$830,570 |
| Per Capita Beginning Fund Balance: | \$61 | \$55 | \$32 |
| Revenue Collected During FY 03: | \$1,349,717 | \$6,201,281 | \$2,843,323 |
| Expenditures During FY 03: | \$1,161,821 | \$6,149,258 | \$2,811,893 |
| Per Capita Revenue: | \$185 | \$182 | \$110 |
| Per Capita Expenditures: | \$159 | \$173 | \$112 |
| Revenues over (under) Expenditures: | \$187,896 | \$52,024 | \$13,406 |
| Ratio of Fund Balance to Expenditures: | 54.31% | 32.93% | 32.13% |
| Ending Fund Balance for FY 03: | \$631,022 | \$1,024,113 | \$906,432 |
| Per Capita Ending Fund Balance: | \$86 | \$52 | \$32 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$284,101 | \$ |
| Total Unreserved Funds: | \$631,022 | \$740,729 | \$732,998 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 03: | \$2,775,000 | \$15,012,971 | \$4,608,739 |
| Per Capita Debt: | \$380 | \$306 | \$204 |
| General Obligation Debt over EAV: | 0.53% | 0.69% | 0.40% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$ | \$534,889 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$ | \$17 | \$ |
| Revenue Collected During FY 03: | \$ | \$800,057 | \$ |
| Expenditures During FY 03: | \$ | \$793,646 | \$ |
| Per Capita Revenue: | \$ | \$24 | \$ |
| Per Capita Expenditures: | \$ | \$25 | \$ |
| Operating Income (loss): | \$ | \$6,411 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 21.04% | 0.00% |
| Ending Retained Earnings for FY 03: | \$ | \$715,116 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$20 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name **Bushnell Park District**

Unit Code **062/015/12** County: **MCDONOUGH**

Fiscal Year End: **4/30/2003**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$101,003**

Equalized Assessed Valuation **\$15,943,752**

Population: **3,800**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$35,501**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 03: | \$63,920 | \$100,535 | \$53,835 |
| Per Capita Beginning Fund Balance: | \$17 | \$51 | \$15 |
| Revenue Collected During FY 03: | \$94,356 | \$212,353 | \$127,539 |
| Expenditures During FY 03: | \$105,783 | \$215,992 | \$125,927 |
| Per Capita Revenue: | \$25 | \$74 | \$33 |
| Per Capita Expenditures: | \$28 | \$87 | \$33 |
| Revenues over (under) Expenditures: | -\$11,427 | -\$3,639 | \$167 |
| Ratio of Fund Balance to Expenditures: | 49.62% | 95.01% | 53.93% |
| Ending Fund Balance for FY 03: | \$52,493 | \$117,264 | \$53,500 |
| Per Capita Ending Fund Balance: | \$14 | \$41 | \$17 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|-----------------|-----------------|
| Total Reserved Funds: | \$ | \$14,714 | \$ |
| Total Unreserved Funds: | \$52,493 | \$98,672 | \$36,339 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|------------------|----------------|
| Outstanding Debt for FY 03: | \$ | \$233,183 | \$4,828 |
| Per Capita Debt: | \$ | \$70 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.17% | 0.00% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$ | \$12,024 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$ | \$1 | \$ |
| Revenue Collected During FY 03: | \$ | \$13,821 | \$ |
| Expenditures During FY 03: | \$ | \$16,837 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$2 | \$ |
| Operating Income (loss): | \$ | -\$3,017 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | -2.88% | 0.00% |
| Ending Retained Earnings for FY 03: | \$ | \$14,428 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$2 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name **Butterfield Park District**

Unit Code **022/040/12** **County:** **DUPAGE**

Fiscal Year End: **4/30/2003**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,171,945**

Equalized Assessed Valuation **\$208,094,593**

Population: **10,000**

Employees:

Full Time: **2**

Part Time: **83**

Salaries Paid: **\$485,389**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 03: | \$100,363 | \$1,052,654 | \$830,570 |
| Per Capita Beginning Fund Balance: | \$10 | \$55 | \$32 |
| Revenue Collected During FY 03: | \$869,306 | \$6,201,281 | \$2,843,323 |
| Expenditures During FY 03: | \$890,627 | \$6,149,258 | \$2,811,893 |
| Per Capita Revenue: | \$87 | \$182 | \$110 |
| Per Capita Expenditures: | \$89 | \$173 | \$112 |
| Revenues over (under) Expenditures: | -\$21,321 | \$52,024 | \$13,406 |
| Ratio of Fund Balance to Expenditures: | 8.87% | 32.93% | 32.13% |
| Ending Fund Balance for FY 03: | \$79,042 | \$1,024,113 | \$906,432 |
| Per Capita Ending Fund Balance: | \$8 | \$52 | \$32 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|------------------|------------------|
| Total Reserved Funds: | \$ | \$284,101 | \$ |
| Total Unreserved Funds: | \$79,042 | \$740,729 | \$732,998 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|---------------------|--------------------|
| Outstanding Debt for FY 03: | \$2,340,000 | \$15,012,971 | \$4,608,739 |
| Per Capita Debt: | \$234 | \$306 | \$204 |
| General Obligation Debt over EAV: | 1.12% | 0.69% | 0.40% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$ | \$534,889 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$ | \$17 | \$ |
| Revenue Collected During FY 03: | \$ | \$800,057 | \$ |
| Expenditures During FY 03: | \$ | \$793,646 | \$ |
| Per Capita Revenue: | \$ | \$24 | \$ |
| Per Capita Expenditures: | \$ | \$25 | \$ |
| Operating Income (loss): | \$ | \$6,411 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 21.04% | 0.00% |
| Ending Retained Earnings for FY 03: | \$ | \$715,116 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$20 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name **Byron Park District**

Unit Code **071/005/12** **County:** **OGLE**

Fiscal Year End: **6/30/2003**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,016,508**

Equalized Assessed Valuation **\$119,130,755**

Population: **8,000**

Employees:

Full Time: **7**

Part Time: **88**

Salaries Paid: **\$346,544**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 03: | \$290,689 | \$100,535 | \$53,835 |
| Per Capita Beginning Fund Balance: | \$36 | \$51 | \$15 |
| Revenue Collected During FY 03: | \$720,942 | \$212,353 | \$127,539 |
| Expenditures During FY 03: | \$623,003 | \$215,992 | \$125,927 |
| Per Capita Revenue: | \$90 | \$74 | \$33 |
| Per Capita Expenditures: | \$78 | \$87 | \$33 |
| Revenues over (under) Expenditures: | \$97,939 | -\$3,639 | \$167 |
| Ratio of Fund Balance to Expenditures: | 62.38% | 95.01% | 53.93% |
| Ending Fund Balance for FY 03: | \$388,628 | \$117,264 | \$53,500 |
| Per Capita Ending Fund Balance: | \$49 | \$41 | \$17 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$14,714 | \$ |
| Total Unreserved Funds: | \$388,628 | \$98,672 | \$36,339 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 03: | \$225,000 | \$233,183 | \$4,828 |
| Per Capita Debt: | \$28 | \$70 | \$2 |
| General Obligation Debt over EAV: | 0.19% | 0.17% | 0.00% |



Fiscal Year 2003

| |
|--|
| FISCAL RESPONSIBILITY REPORT CARD |
| DATA SUMMARY |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$ | \$12,024 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$ | \$1 | \$ |
| Revenue Collected During FY 03: | \$ | \$13,821 | \$ |
| Expenditures During FY 03: | \$ | \$16,837 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$2 | \$ |
| Operating Income (loss): | \$ | -\$3,017 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | -2.88% | 0.00% |
| Ending Retained Earnings for FY 03: | \$ | \$14,428 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$2 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name Calumet Memorial Park District

Unit Code 016/110/12 **County:** COOK

Fiscal Year End: 3/31/2003

Accounting Method: Cash With Assets

Appropriation or Budget: \$5,046,069

Equalized Assessed Valuation \$482,109,087

Population: 42,000

Employees:

| | |
|-----------------------|-----------|
| Full Time: | 20 |
| Part Time: | 130 |
| Salaries Paid: | \$898,247 |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 03: | \$339,083 | \$1,052,654 | \$830,570 |
| Per Capita Beginning Fund Balance: | \$8 | \$55 | \$32 |
| Revenue Collected During FY 03: | \$1,666,592 | \$6,201,281 | \$2,843,323 |
| Expenditures During FY 03: | \$1,819,021 | \$6,149,258 | \$2,811,893 |
| Per Capita Revenue: | \$40 | \$182 | \$110 |
| Per Capita Expenditures: | \$43 | \$173 | \$112 |
| Revenues over (under) Expenditures: | -\$152,429 | \$52,024 | \$13,406 |
| Ratio of Fund Balance to Expenditures: | 10.26% | 32.93% | 32.13% |
| Ending Fund Balance for FY 03: | \$186,654 | \$1,024,113 | \$906,432 |
| Per Capita Ending Fund Balance: | \$4 | \$52 | \$32 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$284,101 | \$ |
| Total Unreserved Funds: | \$186,654 | \$740,729 | \$732,998 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 03: | \$1,530,000 | \$15,012,971 | \$4,608,739 |
| Per Capita Debt: | \$36 | \$306 | \$204 |
| General Obligation Debt over EAV: | 0.32% | 0.69% | 0.40% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$ | \$534,889 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$ | \$17 | \$ |
| Revenue Collected During FY 03: | \$ | \$800,057 | \$ |
| Expenditures During FY 03: | \$ | \$793,646 | \$ |
| Per Capita Revenue: | \$ | \$24 | \$ |
| Per Capita Expenditures: | \$ | \$25 | \$ |
| Operating Income (loss): | \$ | \$6,411 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 21.04% | 0.00% |
| Ending Retained Earnings for FY 03: | \$ | \$715,116 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$20 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

| | | | |
|------------------------------|----------------------|---------|--------|
| Unit Name | Canton Park District | | |
| Unit Code | 029/010/12 | County: | FULTON |
| Fiscal Year End: | 6/30/2003 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$5,416,907 | | |
| Equalized Assessed Valuation | \$109,649,739 | | |
| Population: | 13,500 | | |
| Employees: | | | |
| Full Time: | 7 | | |
| Part Time: | 60 | | |
| Salaries Paid: | \$397,827 | | |

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 03: | \$194,144 | \$1,052,654 | \$830,570 |
| Per Capita Beginning Fund Balance: | \$14 | \$55 | \$32 |
| Revenue Collected During FY 03: | \$1,347,884 | \$6,201,281 | \$2,843,323 |
| Expenditures During FY 03: | \$826,506 | \$6,149,258 | \$2,811,893 |
| Per Capita Revenue: | \$100 | \$182 | \$110 |
| Per Capita Expenditures: | \$61 | \$173 | \$112 |
| Revenues over (under) Expenditures: | \$521,378 | \$52,024 | \$13,406 |
| Ratio of Fund Balance to Expenditures: | 85.68% | 32.93% | 32.13% |
| Ending Fund Balance for FY 03: | \$708,169 | \$1,024,113 | \$906,432 |
| Per Capita Ending Fund Balance: | \$52 | \$52 | \$32 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$90,314 | \$284,101 | \$ |
| Total Unreserved Funds: | \$617,855 | \$740,729 | \$732,998 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 03: | \$3,050,000 | \$15,012,971 | \$4,608,739 |
| Per Capita Debt: | \$226 | \$306 | \$204 |
| General Obligation Debt over EAV: | 2.78% | 0.69% | 0.40% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$31,819 | \$534,889 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$2 | \$17 | \$ |
| Revenue Collected During FY 03: | \$120,140 | \$800,057 | \$ |
| Expenditures During FY 03: | \$113,576 | \$793,646 | \$ |
| Per Capita Revenue: | \$9 | \$24 | \$ |
| Per Capita Expenditures: | \$8 | \$25 | \$ |
| Operating Income (loss): | \$6,564 | \$6,411 | \$ |
| Ratio of Retained Earnings to Expenditures: | 40.56% | 21.04% | 0.00% |
| Ending Retained Earnings for FY 03: | \$46,071 | \$715,116 | \$ |
| Per Capita Ending Retained Earnings: | \$3 | \$20 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name **Carbondale Park District**

Unit Code **039/010/12** **County:** **JACKSON**

Fiscal Year End: **6/30/2003**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,035,664**

Equalized Assessed Valuation **\$191,515,042**

Population: **25,000**

Employees:

Full Time: **19**

Part Time: **58**

Salaries Paid: **\$812,635**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 03: | \$984,669 | \$1,052,654 | \$830,570 |
| Per Capita Beginning Fund Balance: | \$39 | \$55 | \$32 |
| Revenue Collected During FY 03: | \$1,819,981 | \$6,201,281 | \$2,843,323 |
| Expenditures During FY 03: | \$2,328,579 | \$6,149,258 | \$2,811,893 |
| Per Capita Revenue: | \$73 | \$182 | \$110 |
| Per Capita Expenditures: | \$93 | \$173 | \$112 |
| Revenues over (under) Expenditures: | -\$508,598 | \$52,024 | \$13,406 |
| Ratio of Fund Balance to Expenditures: | 48.04% | 32.93% | 32.13% |
| Ending Fund Balance for FY 03: | \$1,118,711 | \$1,024,113 | \$906,432 |
| Per Capita Ending Fund Balance: | \$45 | \$52 | \$32 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$968,095 | \$284,101 | \$ |
| Total Unreserved Funds: | \$150,616 | \$740,729 | \$732,998 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 03: | \$4,129,853 | \$15,012,971 | \$4,608,739 |
| Per Capita Debt: | \$165 | \$306 | \$204 |
| General Obligation Debt over EAV: | 0.83% | 0.69% | 0.40% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$ | \$534,889 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$ | \$17 | \$ |
| Revenue Collected During FY 03: | \$ | \$800,057 | \$ |
| Expenditures During FY 03: | \$ | \$793,646 | \$ |
| Per Capita Revenue: | \$ | \$24 | \$ |
| Per Capita Expenditures: | \$ | \$25 | \$ |
| Operating Income (loss): | \$ | \$6,411 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 21.04% | 0.00% |
| Ending Retained Earnings for FY 03: | \$ | \$715,116 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$20 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name **Carlleville Park District**

Unit Code **056/010/12** **County:** **MACOUPIN**

Fiscal Year End: **4/30/2003**

Accounting Method: **Cash**

Appropriation or Budget: **\$410,500**

Equalized Assessed Valuation **\$45,944,728**

Population: **5,000**

Employees:

Full Time: **1**

Part Time: **6**

Salaries Paid: **\$75,521**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 03: | \$30,239 | \$100,535 | \$53,835 |
| Per Capita Beginning Fund Balance: | \$6 | \$51 | \$15 |
| Revenue Collected During FY 03: | \$337,104 | \$212,353 | \$127,539 |
| Expenditures During FY 03: | \$192,596 | \$215,992 | \$125,927 |
| Per Capita Revenue: | \$67 | \$74 | \$33 |
| Per Capita Expenditures: | \$39 | \$87 | \$33 |
| Revenues over (under) Expenditures: | \$144,508 | -\$3,639 | \$167 |
| Ratio of Fund Balance to Expenditures: | 90.73% | 95.01% | 53.93% |
| Ending Fund Balance for FY 03: | \$174,747 | \$117,264 | \$53,500 |
| Per Capita Ending Fund Balance: | \$35 | \$41 | \$17 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|------------------|-----------------|-----------------|
| Total Reserved Funds: | \$ | \$14,714 | \$ |
| Total Unreserved Funds: | \$174,746 | \$98,672 | \$36,339 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|------------------|----------------|
| Outstanding Debt for FY 03: | \$151,000 | \$233,183 | \$4,828 |
| Per Capita Debt: | \$30 | \$70 | \$2 |
| General Obligation Debt over EAV: | 0.33% | 0.17% | 0.00% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$ | \$12,024 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$ | \$1 | \$ |
| Revenue Collected During FY 03: | \$ | \$13,821 | \$ |
| Expenditures During FY 03: | \$ | \$16,837 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$2 | \$ |
| Operating Income (loss): | \$ | -\$3,017 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | -2.88% | 0.00% |
| Ending Retained Earnings for FY 03: | \$ | \$14,428 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$2 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name **Carol Stream Park District**

Unit Code **022/050/12** **County:** **DUPAGE**

Fiscal Year End: **4/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,602,616**

Equalized Assessed Valuation **\$1,089,917,324**

Population: **47,250**

Employees:

Full Time: **24**

Part Time: **90**

Salaries Paid: **\$1,681,248**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 03: | \$165,257 | \$1,052,654 | \$830,570 |
| Per Capita Beginning Fund Balance: | \$3 | \$55 | \$32 |
| Revenue Collected During FY 03: | \$5,299,495 | \$6,201,281 | \$2,843,323 |
| Expenditures During FY 03: | \$5,440,598 | \$6,149,258 | \$2,811,893 |
| Per Capita Revenue: | \$112 | \$182 | \$110 |
| Per Capita Expenditures: | \$115 | \$173 | \$112 |
| Revenues over (under) Expenditures: | -\$141,103 | \$52,024 | \$13,406 |
| Ratio of Fund Balance to Expenditures: | 1.19% | 32.93% | 32.13% |
| Ending Fund Balance for FY 03: | \$64,581 | \$1,024,113 | \$906,432 |
| Per Capita Ending Fund Balance: | \$1 | \$52 | \$32 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$147,777 | \$284,101 | \$ |
| Total Unreserved Funds: | -\$83,196 | \$740,729 | \$732,998 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 03: | \$19,161,509 | \$15,012,971 | \$4,608,739 |
| Per Capita Debt: | \$406 | \$306 | \$204 |
| General Obligation Debt over EAV: | 1.53% | 0.69% | 0.40% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$ | \$534,889 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$ | \$17 | \$ |
| Revenue Collected During FY 03: | \$ | \$800,057 | \$ |
| Expenditures During FY 03: | \$ | \$793,646 | \$ |
| Per Capita Revenue: | \$ | \$24 | \$ |
| Per Capita Expenditures: | \$ | \$25 | \$ |
| Operating Income (loss): | \$ | \$6,411 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 21.04% | 0.00% |
| Ending Retained Earnings for FY 03: | \$ | \$715,116 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$20 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name Carrier Mills Park District

Unit Code 082/005/12 **County:** SALINE

Fiscal Year End: 5/31/2003

Accounting Method: Cash

Appropriation or Budget: \$39,808

Equalized Assessed Valuation \$10,388,106

Population: 2,268

Employees:

Full Time:

Part Time: 1

Salaries Paid: \$2,100

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 03: | \$64,240 | \$100,535 | \$53,835 |
| Per Capita Beginning Fund Balance: | \$28 | \$51 | \$15 |
| Revenue Collected During FY 03: | \$34,408 | \$212,353 | \$127,539 |
| Expenditures During FY 03: | \$36,897 | \$215,992 | \$125,927 |
| Per Capita Revenue: | \$15 | \$74 | \$33 |
| Per Capita Expenditures: | \$16 | \$87 | \$33 |
| Revenues over (under) Expenditures: | -\$2,489 | -\$3,639 | \$167 |
| Ratio of Fund Balance to Expenditures: | 167.36% | 95.01% | 53.93% |
| Ending Fund Balance for FY 03: | \$61,751 | \$117,264 | \$53,500 |
| Per Capita Ending Fund Balance: | \$27 | \$41 | \$17 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$14,714 | \$ |
| Total Unreserved Funds: | \$ | \$98,672 | \$36,339 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 03: | \$12,000 | \$233,183 | \$4,828 |
| Per Capita Debt: | \$5 | \$70 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.17% | 0.00% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$ | \$12,024 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$ | \$1 | \$ |
| Revenue Collected During FY 03: | \$ | \$13,821 | \$ |
| Expenditures During FY 03: | \$ | \$16,837 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$2 | \$ |
| Operating Income (loss): | \$ | -\$3,017 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | -2.88% | 0.00% |
| Ending Retained Earnings for FY 03: | \$ | \$14,428 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$2 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

| | | | |
|-------------------------------------|------------------------|----------------|---------|
| Unit Name | Carthage Park District | | |
| Unit Code | 034/010/12 | County: | HANCOCK |
| Fiscal Year End: | 4/30/2003 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$184,893 | | |
| Equalized Assessed Valuation | \$24,062,732 | | |
| Population: | 2,800 | | |
| Employees: | | | |
| | Full Time: | | |
| | Part Time: | 21 | |
| | Salaries Paid: | \$31,911 | |

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 03: | \$40,566 | \$100,535 | \$53,835 |
| Per Capita Beginning Fund Balance: | \$14 | \$51 | \$15 |
| Revenue Collected During FY 03: | \$89,199 | \$212,353 | \$127,539 |
| Expenditures During FY 03: | \$91,179 | \$215,992 | \$125,927 |
| Per Capita Revenue: | \$32 | \$74 | \$33 |
| Per Capita Expenditures: | \$33 | \$87 | \$33 |
| Revenues over (under) Expenditures: | -\$1,980 | -\$3,639 | \$167 |
| Ratio of Fund Balance to Expenditures: | 43.63% | 95.01% | 53.93% |
| Ending Fund Balance for FY 03: | \$39,779 | \$117,264 | \$53,500 |
| Per Capita Ending Fund Balance: | \$14 | \$41 | \$17 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$34,840 | \$14,714 | \$ |
| Total Unreserved Funds: | \$4,939 | \$98,672 | \$36,339 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 03: | \$355,000 | \$233,183 | \$4,828 |
| Per Capita Debt: | \$127 | \$70 | \$2 |
| General Obligation Debt over EAV: | 1.48% | 0.17% | 0.00% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$ | \$12,024 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$ | \$1 | \$ |
| Revenue Collected During FY 03: | \$ | \$13,821 | \$ |
| Expenditures During FY 03: | \$ | \$16,837 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$2 | \$ |
| Operating Income (loss): | \$ | -\$3,017 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | -2.88% | 0.00% |
| Ending Retained Earnings for FY 03: | \$ | \$14,428 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$2 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name Cary Park District

Unit Code 063/005/12 **County:** MCHENRY

Fiscal Year End: 4/30/2003

Accounting Method: Modified Accrual

Appropriation or Budget: \$9,050,900

Equalized Assessed Valuation \$432,276,121

Population: 21,000

Employees:

| | |
|-----------------------|-------------|
| Full Time: | 18 |
| Part Time: | 192 |
| Salaries Paid: | \$1,245,972 |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 03: | \$3,707,219 | \$1,052,654 | \$830,570 |
| Per Capita Beginning Fund Balance: | \$177 | \$55 | \$32 |
| Revenue Collected During FY 03: | \$3,367,786 | \$6,201,281 | \$2,843,323 |
| Expenditures During FY 03: | \$3,139,618 | \$6,149,258 | \$2,811,893 |
| Per Capita Revenue: | \$160 | \$182 | \$110 |
| Per Capita Expenditures: | \$150 | \$173 | \$112 |
| Revenues over (under) Expenditures: | \$228,168 | \$52,024 | \$13,406 |
| Ratio of Fund Balance to Expenditures: | 55.77% | 32.93% | 32.13% |
| Ending Fund Balance for FY 03: | \$1,750,928 | \$1,024,113 | \$906,432 |
| Per Capita Ending Fund Balance: | \$83 | \$52 | \$32 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$284,101 | \$ |
| Total Unreserved Funds: | \$1,750,928 | \$740,729 | \$732,998 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 03: | \$15,133,725 | \$15,012,971 | \$4,608,739 |
| Per Capita Debt: | \$721 | \$306 | \$204 |
| General Obligation Debt over EAV: | 0.14% | 0.69% | 0.40% |



Fiscal Year 2003

| |
|--|
| FISCAL RESPONSIBILITY REPORT CARD |
| DATA SUMMARY |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$ | \$534,889 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$ | \$17 | \$ |
| Revenue Collected During FY 03: | \$ | \$800,057 | \$ |
| Expenditures During FY 03: | \$ | \$793,646 | \$ |
| Per Capita Revenue: | \$ | \$24 | \$ |
| Per Capita Expenditures: | \$ | \$25 | \$ |
| Operating Income (loss): | \$ | \$6,411 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 21.04% | 0.00% |
| Ending Retained Earnings for FY 03: | \$ | \$715,116 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$20 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name Central Stickney Park District

Unit Code 016/130/12 **County:** COOK

Fiscal Year End: 4/30/2003

Accounting Method: Modified Accrual

Appropriation or Budget: \$620,446

Equalized Assessed Valuation \$78,031,905

Population: 3,400

Employees:

Full Time: 9

Part Time:

Salaries Paid: \$175,310

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 03: | -\$184,329 | \$100,535 | \$53,835 |
| Per Capita Beginning Fund Balance: | -\$54 | \$51 | \$15 |
| Revenue Collected During FY 03: | \$278,730 | \$212,353 | \$127,539 |
| Expenditures During FY 03: | \$358,764 | \$215,992 | \$125,927 |
| Per Capita Revenue: | \$82 | \$74 | \$33 |
| Per Capita Expenditures: | \$106 | \$87 | \$33 |
| Revenues over (under) Expenditures: | -\$80,034 | -\$3,639 | \$167 |
| Ratio of Fund Balance to Expenditures: | -71.72% | 95.01% | 53.93% |
| Ending Fund Balance for FY 03: | -\$257,290 | \$117,264 | \$53,500 |
| Per Capita Ending Fund Balance: | -\$76 | \$41 | \$17 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$14,714 | \$ |
| Total Unreserved Funds: | -\$257,290 | \$98,672 | \$36,339 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 03: | \$448,742 | \$233,183 | \$4,828 |
| Per Capita Debt: | \$132 | \$70 | \$2 |
| General Obligation Debt over EAV: | 0.57% | 0.17% | 0.00% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$ | \$12,024 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$ | \$1 | \$ |
| Revenue Collected During FY 03: | \$ | \$13,821 | \$ |
| Expenditures During FY 03: | \$ | \$16,837 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$2 | \$ |
| Operating Income (loss): | \$ | -\$3,017 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | -2.88% | 0.00% |
| Ending Retained Earnings for FY 03: | \$ | \$14,428 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$2 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name **Champaign Park District**

Unit Code **010/010/12** **County:** **CHAMPAIGN**

Fiscal Year End: **4/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,423,479**

Equalized Assessed Valuation **\$918,220,166**

Population: **69,500**

Employees:

Full Time: **69**

Part Time: **240**

Salaries Paid: **\$3,494,267**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 03: | \$3,109,909 | \$1,052,654 | \$830,570 |
| Per Capita Beginning Fund Balance: | \$45 | \$55 | \$32 |
| Revenue Collected During FY 03: | \$6,908,815 | \$6,201,281 | \$2,843,323 |
| Expenditures During FY 03: | \$6,132,352 | \$6,149,258 | \$2,811,893 |
| Per Capita Revenue: | \$99 | \$182 | \$110 |
| Per Capita Expenditures: | \$88 | \$173 | \$112 |
| Revenues over (under) Expenditures: | \$776,463 | \$52,024 | \$13,406 |
| Ratio of Fund Balance to Expenditures: | 63.01% | 32.93% | 32.13% |
| Ending Fund Balance for FY 03: | \$3,863,991 | \$1,024,113 | \$906,432 |
| Per Capita Ending Fund Balance: | \$56 | \$52 | \$32 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$52,135 | \$284,101 | \$ |
| Total Unreserved Funds: | \$3,811,856 | \$740,729 | \$732,998 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 03: | \$132,545 | \$15,012,971 | \$4,608,739 |
| Per Capita Debt: | \$2 | \$306 | \$204 |
| General Obligation Debt over EAV: | 0.00% | 0.69% | 0.40% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | -\$164,990 | \$534,889 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | -\$2 | \$17 | \$ |
| Revenue Collected During FY 03: | \$168,307 | \$800,057 | \$ |
| Expenditures During FY 03: | \$202,878 | \$793,646 | \$ |
| Per Capita Revenue: | \$2 | \$24 | \$ |
| Per Capita Expenditures: | \$3 | \$25 | \$ |
| Operating Income (loss): | -\$34,571 | \$6,411 | \$ |
| Ratio of Retained Earnings to Expenditures: | -98.37% | 21.04% | 0.00% |
| Ending Retained Earnings for FY 03: | -\$199,561 | \$715,116 | \$ |
| Per Capita Ending Retained Earnings: | -\$3 | \$20 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name Channahon Park District

Unit Code 099/015/12 **County:** WILL

Fiscal Year End: 12/31/2003

Accounting Method: Cash With Assets

Appropriation or Budget: \$10,100,499

Equalized Assessed Valuation \$398,664,470

Population: 12,500

Employees:

| | |
|-----------------------|-------------|
| Full Time: | 24 |
| Part Time: | 279 |
| Salaries Paid: | \$1,603,638 |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 03: | \$25,663 | \$1,052,654 | \$830,570 |
| Per Capita Beginning Fund Balance: | \$2 | \$55 | \$32 |
| Revenue Collected During FY 03: | \$1,323,346 | \$6,201,281 | \$2,843,323 |
| Expenditures During FY 03: | \$1,655,619 | \$6,149,258 | \$2,811,893 |
| Per Capita Revenue: | \$106 | \$182 | \$110 |
| Per Capita Expenditures: | \$132 | \$173 | \$112 |
| Revenues over (under) Expenditures: | -\$332,273 | \$52,024 | \$13,406 |
| Ratio of Fund Balance to Expenditures: | 1.11% | 32.93% | 32.13% |
| Ending Fund Balance for FY 03: | \$18,315 | \$1,024,113 | \$906,432 |
| Per Capita Ending Fund Balance: | \$1 | \$52 | \$32 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$284,101 | \$ |
| Total Unreserved Funds: | \$18,315 | \$740,729 | \$732,998 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 03: | \$11,831,000 | \$15,012,971 | \$4,608,739 |
| Per Capita Debt: | \$946 | \$306 | \$204 |
| General Obligation Debt over EAV: | 2.61% | 0.69% | 0.40% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$89,327 | \$534,889 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$7 | \$17 | \$ |
| Revenue Collected During FY 03: | \$1,795,315 | \$800,057 | \$ |
| Expenditures During FY 03: | \$1,692,088 | \$793,646 | \$ |
| Per Capita Revenue: | \$144 | \$24 | \$ |
| Per Capita Expenditures: | \$135 | \$25 | \$ |
| Operating Income (loss): | \$103,227 | \$6,411 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.59% | 21.04% | 0.00% |
| Ending Retained Earnings for FY 03: | \$10,032 | \$715,116 | \$ |
| Per Capita Ending Retained Earnings: | \$1 | \$20 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name **Charleston Twp Park District**

Unit Code **015/020/12** **County:** **COLES**

Fiscal Year End: **3/31/2003**

Accounting Method: **Cash**

Appropriation or Budget: **\$192,500**

Equalized Assessed Valuation **\$177,108,592**

Population: **22,901**

Employees:

Full Time: **1**

Part Time: **6**

Salaries Paid: **\$59,371**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 03: | \$258,228 | \$100,535 | \$53,835 |
| Per Capita Beginning Fund Balance: | \$11 | \$51 | \$15 |
| Revenue Collected During FY 03: | \$203,303 | \$212,353 | \$127,539 |
| Expenditures During FY 03: | \$119,944 | \$215,992 | \$125,927 |
| Per Capita Revenue: | \$9 | \$74 | \$33 |
| Per Capita Expenditures: | \$5 | \$87 | \$33 |
| Revenues over (under) Expenditures: | \$83,359 | -\$3,639 | \$167 |
| Ratio of Fund Balance to Expenditures: | 284.79% | 95.01% | 53.93% |
| Ending Fund Balance for FY 03: | \$341,587 | \$117,264 | \$53,500 |
| Per Capita Ending Fund Balance: | \$15 | \$41 | \$17 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$14,714 | \$ |
| Total Unreserved Funds: | \$341,587 | \$98,672 | \$36,339 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 03: | \$ | \$233,183 | \$4,828 |
| Per Capita Debt: | \$ | \$70 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.17% | 0.00% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$ | \$12,024 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$ | \$1 | \$ |
| Revenue Collected During FY 03: | \$ | \$13,821 | \$ |
| Expenditures During FY 03: | \$ | \$16,837 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$2 | \$ |
| Operating Income (loss): | \$ | -\$3,017 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | -2.88% | 0.00% |
| Ending Retained Earnings for FY 03: | \$ | \$14,428 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$2 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name **Chenoa Park District**

Unit Code **064/005/12** **County:** **MCLEAN**

Fiscal Year End: **12/31/2003**

Accounting Method:

Appropriation or Budget: **\$46,747**

Equalized Assessed Valuation **\$25,409,066**

Population: **2,400**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|------------------|------------------|
| Beginning Fund Balance for FY 03: | \$10,248 | \$100,535 | \$53,835 |
| Per Capita Beginning Fund Balance: | \$4 | \$51 | \$15 |
| Revenue Collected During FY 03: | \$36,480 | \$212,353 | \$127,539 |
| Expenditures During FY 03: | \$42,874 | \$215,992 | \$125,927 |
| Per Capita Revenue: | \$15 | \$74 | \$33 |
| Per Capita Expenditures: | \$18 | \$87 | \$33 |
| Revenues over (under) Expenditures: | -\$6,394 | -\$3,639 | \$167 |
| Ratio of Fund Balance to Expenditures: | 8.99% | 95.01% | 53.93% |
| Ending Fund Balance for FY 03: | \$3,854 | \$117,264 | \$53,500 |
| Per Capita Ending Fund Balance: | \$2 | \$41 | \$17 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|-----------------|-----------------|
| Total Reserved Funds: | \$ | \$14,714 | \$ |
| Total Unreserved Funds: | \$10,248 | \$98,672 | \$36,339 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|------------------|----------------|
| Outstanding Debt for FY 03: | \$ | \$233,183 | \$4,828 |
| Per Capita Debt: | \$ | \$70 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.17% | 0.00% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$ | \$12,024 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$ | \$1 | \$ |
| Revenue Collected During FY 03: | \$ | \$13,821 | \$ |
| Expenditures During FY 03: | \$ | \$16,837 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$2 | \$ |
| Operating Income (loss): | \$ | -\$3,017 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | -2.88% | 0.00% |
| Ending Retained Earnings for FY 03: | \$ | \$14,428 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$2 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

| | | | |
|------------------------------|-------------------------------|---------|-------|
| Unit Name | Chestnut-Beason Park District | | |
| Unit Code | 054/015/12 | County: | LOGAN |
| Fiscal Year End: | 5/31/2003 | | |
| Accounting Method: | Cash | | |
| Appropriation or Budget: | \$25,000 | | |
| Equalized Assessed Valuation | \$24,255 | | |
| Population: | 600 | | |
| Employees: | | | |
| | Full Time: | 2 | |
| | Part Time: | 1 | |
| | Salaries Paid: | \$7,306 | |

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 03: | \$10,619 | \$100,535 | \$53,835 |
| Per Capita Beginning Fund Balance: | \$18 | \$51 | \$15 |
| Revenue Collected During FY 03: | \$65,537 | \$212,353 | \$127,539 |
| Expenditures During FY 03: | \$65,784 | \$215,992 | \$125,927 |
| Per Capita Revenue: | \$109 | \$74 | \$33 |
| Per Capita Expenditures: | \$110 | \$87 | \$33 |
| Revenues over (under) Expenditures: | -\$247 | -\$3,639 | \$167 |
| Ratio of Fund Balance to Expenditures: | 15.77% | 95.01% | 53.93% |
| Ending Fund Balance for FY 03: | \$10,372 | \$117,264 | \$53,500 |
| Per Capita Ending Fund Balance: | \$17 | \$41 | \$17 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$14,714 | \$ |
| Total Unreserved Funds: | \$ | \$98,672 | \$36,339 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 03: | \$ | \$233,183 | \$4,828 |
| Per Capita Debt: | \$ | \$70 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.17% | 0.00% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$ | \$12,024 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$ | \$1 | \$ |
| Revenue Collected During FY 03: | \$ | \$13,821 | \$ |
| Expenditures During FY 03: | \$ | \$16,837 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$2 | \$ |
| Operating Income (loss): | \$ | -\$3,017 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | -2.88% | 0.00% |
| Ending Retained Earnings for FY 03: | \$ | \$14,428 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$2 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

| | | | |
|-------------------------------------|-----------------------|----------------|------|
| Unit Name | Chicago Park District | | |
| Unit Code | 016/140/12 | County: | COOK |
| Fiscal Year End: | 12/31/2003 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$211,463,855 | | |
| Equalized Assessed Valuation | \$45,337,763,388 | | |
| Population: | 2,886,251 | | |
| Employees: | | | |
| | Full Time: | 1,827 | |
| | Part Time: | 4,889 | |
| | Salaries Paid: | \$106,065,488 | |

Blended Component Units

Number Submitted = 1
 Park Employees' and Retirement Board Employees

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 03: | -\$50,803,438 | \$1,052,654 | \$830,570 |
| Per Capita Beginning Fund Balance: | -\$18 | \$55 | \$32 |
| Revenue Collected During FY 03: | \$267,445,044 | \$6,201,281 | \$2,843,323 |
| Expenditures During FY 03: | \$270,526,811 | \$6,149,258 | \$2,811,893 |
| Per Capita Revenue: | \$93 | \$182 | \$110 |
| Per Capita Expenditures: | \$94 | \$173 | \$112 |
| Revenues over (under) Expenditures: | -\$3,081,767 | \$52,024 | \$13,406 |
| Ratio of Fund Balance to Expenditures: | -15.37% | 32.93% | 32.13% |
| Ending Fund Balance for FY 03: | -\$41,568,098 | \$1,024,113 | \$906,432 |
| Per Capita Ending Fund Balance: | -\$14 | \$52 | \$32 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$17,023,601 | \$284,101 | \$ |
| Total Unreserved Funds: | -\$58,591,699 | \$740,729 | \$732,998 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 03: | \$975,935,000 | \$15,012,971 | \$4,608,739 |
| Per Capita Debt: | \$338 | \$306 | \$204 |
| General Obligation Debt over EAV: | 1.26% | 0.69% | 0.40% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$ | \$534,889 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$ | \$17 | \$ |
| Revenue Collected During FY 03: | \$13,227,838 | \$800,057 | \$ |
| Expenditures During FY 03: | \$4,690,695 | \$793,646 | \$ |
| Per Capita Revenue: | \$5 | \$24 | \$ |
| Per Capita Expenditures: | \$2 | \$25 | \$ |
| Operating Income (loss): | \$8,537,143 | \$6,411 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 21.04% | 0.00% |
| Ending Retained Earnings for FY 03: | \$ | \$715,116 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$20 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name Chicago Heights Park District

Unit Code 016/150/12 **County:** COOK

Fiscal Year End: 4/30/2003

Accounting Method: Modified Accrual

Appropriation or Budget: \$5,079,451

Equalized Assessed Valuation \$316,009,836

Population: 32,776

Employees:

| | |
|-----------------------|-----------|
| Full Time: | 35 |
| Part Time: | 65 |
| Salaries Paid: | \$898,110 |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 03: | -\$1,514,252 | \$1,052,654 | \$830,570 |
| Per Capita Beginning Fund Balance: | -\$46 | \$55 | \$32 |
| Revenue Collected During FY 03: | \$1,948,678 | \$6,201,281 | \$2,843,323 |
| Expenditures During FY 03: | \$2,151,894 | \$6,149,258 | \$2,811,893 |
| Per Capita Revenue: | \$59 | \$182 | \$110 |
| Per Capita Expenditures: | \$66 | \$173 | \$112 |
| Revenues over (under) Expenditures: | -\$203,216 | \$52,024 | \$13,406 |
| Ratio of Fund Balance to Expenditures: | -79.81% | 32.93% | 32.13% |
| Ending Fund Balance for FY 03: | -\$1,717,468 | \$1,024,113 | \$906,432 |
| Per Capita Ending Fund Balance: | -\$52 | \$52 | \$32 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$2,281 | \$284,101 | \$ |
| Total Unreserved Funds: | -\$1,719,749 | \$740,729 | \$732,998 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 03: | \$3,552,141 | \$15,012,971 | \$4,608,739 |
| Per Capita Debt: | \$108 | \$306 | \$204 |
| General Obligation Debt over EAV: | 0.83% | 0.69% | 0.40% |



Fiscal Year 2003

| |
|--|
| FISCAL RESPONSIBILITY REPORT CARD |
| DATA SUMMARY |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$ | \$534,889 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$ | \$17 | \$ |
| Revenue Collected During FY 03: | \$ | \$800,057 | \$ |
| Expenditures During FY 03: | \$ | \$793,646 | \$ |
| Per Capita Revenue: | \$ | \$24 | \$ |
| Per Capita Expenditures: | \$ | \$25 | \$ |
| Operating Income (loss): | \$ | \$6,411 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 21.04% | 0.00% |
| Ending Retained Earnings for FY 03: | \$ | \$715,116 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$20 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

| | | | |
|-------------------------------------|-----------------------------|----------------|------|
| Unit Name | Chicago Ridge Park District | | |
| Unit Code | 016/155/12 | County: | COOK |
| Fiscal Year End: | 4/30/2003 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$1,647,650 | | |
| Equalized Assessed Valuation | \$247,427,772 | | |
| Population: | 14,000 | | |
| Employees: | | | |
| | Full Time: | 4 | |
| | Part Time: | 40 | |
| | Salaries Paid: | \$442,954 | |

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 03: | \$268,990 | \$1,052,654 | \$830,570 |
| Per Capita Beginning Fund Balance: | \$19 | \$55 | \$32 |
| Revenue Collected During FY 03: | \$1,036,651 | \$6,201,281 | \$2,843,323 |
| Expenditures During FY 03: | \$934,508 | \$6,149,258 | \$2,811,893 |
| Per Capita Revenue: | \$74 | \$182 | \$110 |
| Per Capita Expenditures: | \$67 | \$173 | \$112 |
| Revenues over (under) Expenditures: | \$102,143 | \$52,024 | \$13,406 |
| Ratio of Fund Balance to Expenditures: | 39.71% | 32.93% | 32.13% |
| Ending Fund Balance for FY 03: | \$371,133 | \$1,024,113 | \$906,432 |
| Per Capita Ending Fund Balance: | \$27 | \$52 | \$32 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$284,101 | \$ |
| Total Unreserved Funds: | \$371,133 | \$740,729 | \$732,998 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 03: | \$2,997,325 | \$15,012,971 | \$4,608,739 |
| Per Capita Debt: | \$214 | \$306 | \$204 |
| General Obligation Debt over EAV: | 0.12% | 0.69% | 0.40% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | -\$311,244 | \$534,889 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | -\$22 | \$17 | \$ |
| Revenue Collected During FY 03: | \$20,595 | \$800,057 | \$ |
| Expenditures During FY 03: | \$35,983 | \$793,646 | \$ |
| Per Capita Revenue: | \$1 | \$24 | \$ |
| Per Capita Expenditures: | \$3 | \$25 | \$ |
| Operating Income (loss): | -\$15,388 | \$6,411 | \$ |
| Ratio of Retained Earnings to Expenditures: | -843.52% | 21.04% | 0.00% |
| Ending Retained Earnings for FY 03: | -\$303,524 | \$715,116 | \$ |
| Per Capita Ending Retained Earnings: | -\$22 | \$20 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

| | | | |
|------------------------------|-------------------------|----------|---------|
| Unit Name | Chili Twp Park District | | |
| Unit Code | 034/015/12 | County: | HANCOCK |
| Fiscal Year End: | 6/30/2003 | | |
| Accounting Method: | Cash | | |
| Appropriation or Budget: | \$34,637 | | |
| Equalized Assessed Valuation | \$7,147,874 | | |
| Population: | 650 | | |
| Employees: | | | |
| | Full Time: | | |
| | Part Time: | 20 | |
| | Salaries Paid: | \$13,289 | |

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 03: | \$4,769 | \$100,535 | \$53,835 |
| Per Capita Beginning Fund Balance: | \$7 | \$51 | \$15 |
| Revenue Collected During FY 03: | \$46,392 | \$212,353 | \$127,539 |
| Expenditures During FY 03: | \$47,210 | \$215,992 | \$125,927 |
| Per Capita Revenue: | \$71 | \$74 | \$33 |
| Per Capita Expenditures: | \$73 | \$87 | \$33 |
| Revenues over (under) Expenditures: | -\$818 | -\$3,639 | \$167 |
| Ratio of Fund Balance to Expenditures: | 8.47% | 95.01% | 53.93% |
| Ending Fund Balance for FY 03: | \$3,999 | \$117,264 | \$53,500 |
| Per Capita Ending Fund Balance: | \$6 | \$41 | \$17 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$14,714 | \$ |
| Total Unreserved Funds: | \$ | \$98,672 | \$36,339 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 03: | \$7,000 | \$233,183 | \$4,828 |
| Per Capita Debt: | \$11 | \$70 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.17% | 0.00% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$ | \$12,024 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$ | \$1 | \$ |
| Revenue Collected During FY 03: | \$ | \$13,821 | \$ |
| Expenditures During FY 03: | \$ | \$16,837 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$2 | \$ |
| Operating Income (loss): | \$ | -\$3,017 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | -2.88% | 0.00% |
| Ending Retained Earnings for FY 03: | \$ | \$14,428 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$2 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name Chillicothe Park District

Unit Code 072/010/12 **County:** PEORIA

Fiscal Year End: 5/31/2003

Accounting Method: Cash With Assets

Appropriation or Budget: \$200,513

Equalized Assessed Valuation \$138,608,654

Population: 10,000

Employees:

| | |
|-----------------------|----------|
| Full Time: | 1 |
| Part Time: | 30 |
| Salaries Paid: | \$72,281 |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 03: | \$123,169 | \$100,535 | \$53,835 |
| Per Capita Beginning Fund Balance: | \$12 | \$51 | \$15 |
| Revenue Collected During FY 03: | \$269,950 | \$212,353 | \$127,539 |
| Expenditures During FY 03: | \$274,495 | \$215,992 | \$125,927 |
| Per Capita Revenue: | \$27 | \$74 | \$33 |
| Per Capita Expenditures: | \$27 | \$87 | \$33 |
| Revenues over (under) Expenditures: | -\$4,545 | -\$3,639 | \$167 |
| Ratio of Fund Balance to Expenditures: | 43.22% | 95.01% | 53.93% |
| Ending Fund Balance for FY 03: | \$118,624 | \$117,264 | \$53,500 |
| Per Capita Ending Fund Balance: | \$12 | \$41 | \$17 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$118,624 | \$14,714 | \$ |
| Total Unreserved Funds: | \$ | \$98,672 | \$36,339 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 03: | \$69,550 | \$233,183 | \$4,828 |
| Per Capita Debt: | \$7 | \$70 | \$2 |
| General Obligation Debt over EAV: | 0.05% | 0.17% | 0.00% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$ | \$12,024 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$ | \$1 | \$ |
| Revenue Collected During FY 03: | \$ | \$13,821 | \$ |
| Expenditures During FY 03: | \$ | \$16,837 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$2 | \$ |
| Operating Income (loss): | \$ | -\$3,017 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | -2.88% | 0.00% |
| Ending Retained Earnings for FY 03: | \$ | \$14,428 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$2 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name **Clarendon Hills Park District**

Unit Code **022/060/12** **County:** **DUPAGE**

Fiscal Year End: **4/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,304,605**

Equalized Assessed Valuation **\$291,638,281**

Population: **8,047**

Employees:

Full Time: **7**

Part Time: **100**

Salaries Paid: **\$354,862**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 03: | \$41,140 | \$100,535 | \$53,835 |
| Per Capita Beginning Fund Balance: | \$5 | \$51 | \$15 |
| Revenue Collected During FY 03: | \$658,330 | \$212,353 | \$127,539 |
| Expenditures During FY 03: | \$682,453 | \$215,992 | \$125,927 |
| Per Capita Revenue: | \$82 | \$74 | \$33 |
| Per Capita Expenditures: | \$85 | \$87 | \$33 |
| Revenues over (under) Expenditures: | -\$24,123 | -\$3,639 | \$167 |
| Ratio of Fund Balance to Expenditures: | 4.07% | 95.01% | 53.93% |
| Ending Fund Balance for FY 03: | \$27,789 | \$117,264 | \$53,500 |
| Per Capita Ending Fund Balance: | \$3 | \$41 | \$17 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|-----------------|-----------------|
| Total Reserved Funds: | \$ | \$14,714 | \$ |
| Total Unreserved Funds: | \$27,789 | \$98,672 | \$36,339 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|------------------|----------------|
| Outstanding Debt for FY 03: | \$1,196,320 | \$233,183 | \$4,828 |
| Per Capita Debt: | \$149 | \$70 | \$2 |
| General Obligation Debt over EAV: | 0.40% | 0.17% | 0.00% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$ | \$12,024 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$ | \$1 | \$ |
| Revenue Collected During FY 03: | \$ | \$13,821 | \$ |
| Expenditures During FY 03: | \$ | \$16,837 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$2 | \$ |
| Operating Income (loss): | \$ | -\$3,017 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | -2.88% | 0.00% |
| Ending Retained Earnings for FY 03: | \$ | \$14,428 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$2 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

| | | | |
|------------------------------|----------------------------|-----------|-------|
| Unit Name | Clark County Park District | | |
| Unit Code | 012/020/12 | County: | CLARK |
| Fiscal Year End: | 3/31/2003 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$1,164,256 | | |
| Equalized Assessed Valuation | \$118,095,827 | | |
| Population: | 12,832 | | |
| Employees: | | | |
| | Full Time: | 4 | |
| | Part Time: | 17 | |
| | Salaries Paid: | \$186,464 | |

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 03: | \$621,167 | \$100,535 | \$53,835 |
| Per Capita Beginning Fund Balance: | \$48 | \$51 | \$15 |
| Revenue Collected During FY 03: | \$643,325 | \$212,353 | \$127,539 |
| Expenditures During FY 03: | \$722,768 | \$215,992 | \$125,927 |
| Per Capita Revenue: | \$50 | \$74 | \$33 |
| Per Capita Expenditures: | \$56 | \$87 | \$33 |
| Revenues over (under) Expenditures: | -\$79,443 | -\$3,639 | \$167 |
| Ratio of Fund Balance to Expenditures: | 74.95% | 95.01% | 53.93% |
| Ending Fund Balance for FY 03: | \$541,724 | \$117,264 | \$53,500 |
| Per Capita Ending Fund Balance: | \$42 | \$41 | \$17 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$3,315 | \$14,714 | \$ |
| Total Unreserved Funds: | \$538,410 | \$98,672 | \$36,339 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 03: | \$21,715 | \$233,183 | \$4,828 |
| Per Capita Debt: | \$2 | \$70 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.17% | 0.00% |



Fiscal Year 2003

| |
|--|
| FISCAL RESPONSIBILITY REPORT CARD |
| DATA SUMMARY |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$ | \$12,024 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$ | \$1 | \$ |
| Revenue Collected During FY 03: | \$ | \$13,821 | \$ |
| Expenditures During FY 03: | \$ | \$16,837 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$2 | \$ |
| Operating Income (loss): | \$ | -\$3,017 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | -2.88% | 0.00% |
| Ending Retained Earnings for FY 03: | \$ | \$14,428 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$2 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name **Clyde Park District**

Unit Code **016/160/12** **County:** **COOK**

Fiscal Year End: **12/31/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,211,591**

Equalized Assessed Valuation **\$523,011,077**

Population: **85,616**

Employees:

Full Time: **10**

Part Time: **146**

Salaries Paid: **\$899,425**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 03: | \$1,426,662 | \$1,052,654 | \$830,570 |
| Per Capita Beginning Fund Balance: | \$17 | \$55 | \$32 |
| Revenue Collected During FY 03: | \$1,830,850 | \$6,201,281 | \$2,843,323 |
| Expenditures During FY 03: | \$2,038,517 | \$6,149,258 | \$2,811,893 |
| Per Capita Revenue: | \$21 | \$182 | \$110 |
| Per Capita Expenditures: | \$24 | \$173 | \$112 |
| Revenues over (under) Expenditures: | -\$207,667 | \$52,024 | \$13,406 |
| Ratio of Fund Balance to Expenditures: | 59.80% | 32.93% | 32.13% |
| Ending Fund Balance for FY 03: | \$1,218,995 | \$1,024,113 | \$906,432 |
| Per Capita Ending Fund Balance: | \$14 | \$52 | \$32 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$284,101 | \$ |
| Total Unreserved Funds: | \$1,218,995 | \$740,729 | \$732,998 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 03: | \$2,477,534 | \$15,012,971 | \$4,608,739 |
| Per Capita Debt: | \$29 | \$306 | \$204 |
| General Obligation Debt over EAV: | 0.47% | 0.69% | 0.40% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$ | \$534,889 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$ | \$17 | \$ |
| Revenue Collected During FY 03: | \$ | \$800,057 | \$ |
| Expenditures During FY 03: | \$ | \$793,646 | \$ |
| Per Capita Revenue: | \$ | \$24 | \$ |
| Per Capita Expenditures: | \$ | \$25 | \$ |
| Operating Income (loss): | \$ | \$6,411 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 21.04% | 0.00% |
| Ending Retained Earnings for FY 03: | \$ | \$715,116 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$20 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name Collinsville Park District

Unit Code 057/005/12 **County:** MADISON

Fiscal Year End: 4/30/2003

Accounting Method: Cash With Assets

Appropriation or Budget: \$4,241,404

Equalized Assessed Valuation \$396,771,419

Population: 32,954

Employees:

| | |
|-----------------------|-----------|
| Full Time: | 7 |
| Part Time: | 179 |
| Salaries Paid: | \$586,843 |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 03: | \$1,467,955 | \$1,052,654 | \$830,570 |
| Per Capita Beginning Fund Balance: | \$45 | \$55 | \$32 |
| Revenue Collected During FY 03: | \$1,537,884 | \$6,201,281 | \$2,843,323 |
| Expenditures During FY 03: | \$3,603,548 | \$6,149,258 | \$2,811,893 |
| Per Capita Revenue: | \$47 | \$182 | \$110 |
| Per Capita Expenditures: | \$109 | \$173 | \$112 |
| Revenues over (under) Expenditures: | -\$2,065,664 | \$52,024 | \$13,406 |
| Ratio of Fund Balance to Expenditures: | 0.06% | 32.93% | 32.13% |
| Ending Fund Balance for FY 03: | \$2,291 | \$1,024,113 | \$906,432 |
| Per Capita Ending Fund Balance: | \$ | \$52 | \$32 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$284,101 | \$ |
| Total Unreserved Funds: | \$2,294 | \$740,729 | \$732,998 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 03: | \$8,985,000 | \$15,012,971 | \$4,608,739 |
| Per Capita Debt: | \$273 | \$306 | \$204 |
| General Obligation Debt over EAV: | 0.29% | 0.69% | 0.40% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$ | \$534,889 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$ | \$17 | \$ |
| Revenue Collected During FY 03: | \$ | \$800,057 | \$ |
| Expenditures During FY 03: | \$ | \$793,646 | \$ |
| Per Capita Revenue: | \$ | \$24 | \$ |
| Per Capita Expenditures: | \$ | \$25 | \$ |
| Operating Income (loss): | \$ | \$6,411 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 21.04% | 0.00% |
| Ending Retained Earnings for FY 03: | \$ | \$715,116 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$20 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name Coloma Park District

Unit Code 098/010/12 **County:** WHITESIDE

Fiscal Year End: 4/30/2003

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,062,800

Equalized Assessed Valuation \$95,970,724

Population: 9,800

Employees:

| | |
|-----------------------|-----------|
| Full Time: | 6 |
| Part Time: | 46 |
| Salaries Paid: | \$265,453 |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 03: | \$464,278 | \$100,535 | \$53,835 |
| Per Capita Beginning Fund Balance: | \$47 | \$51 | \$15 |
| Revenue Collected During FY 03: | \$491,080 | \$212,353 | \$127,539 |
| Expenditures During FY 03: | \$509,816 | \$215,992 | \$125,927 |
| Per Capita Revenue: | \$50 | \$74 | \$33 |
| Per Capita Expenditures: | \$52 | \$87 | \$33 |
| Revenues over (under) Expenditures: | -\$18,736 | -\$3,639 | \$167 |
| Ratio of Fund Balance to Expenditures: | 87.39% | 95.01% | 53.93% |
| Ending Fund Balance for FY 03: | \$445,542 | \$117,264 | \$53,500 |
| Per Capita Ending Fund Balance: | \$45 | \$41 | \$17 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$445,542 | \$14,714 | \$ |
| Total Unreserved Funds: | \$ | \$98,672 | \$36,339 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 03: | \$220,000 | \$233,183 | \$4,828 |
| Per Capita Debt: | \$22 | \$70 | \$2 |
| General Obligation Debt over EAV: | 0.23% | 0.17% | 0.00% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$ | \$12,024 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$ | \$1 | \$ |
| Revenue Collected During FY 03: | \$ | \$13,821 | \$ |
| Expenditures During FY 03: | \$ | \$16,837 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$2 | \$ |
| Operating Income (loss): | \$ | -\$3,017 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | -2.88% | 0.00% |
| Ending Retained Earnings for FY 03: | \$ | \$14,428 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$2 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name **Country Club Hills Park District**

Unit Code **016/180/12** County: **COOK**

Fiscal Year End: **4/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,764,400**

Equalized Assessed Valuation **\$135,029,973**

Population: **16,335**

Employees:

 Full Time: **10**

 Part Time: **52**

 Salaries Paid: **\$603,396**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 03: | -\$882,000 | \$1,052,654 | \$830,570 |
| Per Capita Beginning Fund Balance: | -\$54 | \$55 | \$32 |
| Revenue Collected During FY 03: | \$1,197,757 | \$6,201,281 | \$2,843,323 |
| Expenditures During FY 03: | \$1,457,452 | \$6,149,258 | \$2,811,893 |
| Per Capita Revenue: | \$73 | \$182 | \$110 |
| Per Capita Expenditures: | \$89 | \$173 | \$112 |
| Revenues over (under) Expenditures: | -\$259,695 | \$52,024 | \$13,406 |
| Ratio of Fund Balance to Expenditures: | -105.78% | 32.93% | 32.13% |
| Ending Fund Balance for FY 03: | -\$1,541,695 | \$1,024,113 | \$906,432 |
| Per Capita Ending Fund Balance: | -\$94 | \$52 | \$32 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|---------------------|------------------|------------------|
| Total Reserved Funds: | \$ | \$284,101 | \$ |
| Total Unreserved Funds: | -\$1,541,695 | \$740,729 | \$732,998 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|---------------------|--------------------|
| Outstanding Debt for FY 03: | \$5,329,038 | \$15,012,971 | \$4,608,739 |
| Per Capita Debt: | \$326 | \$306 | \$204 |
| General Obligation Debt over EAV: | 3.93% | 0.69% | 0.40% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | -\$315,799 | \$534,889 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | -\$19 | \$17 | \$ |
| Revenue Collected During FY 03: | \$49,567 | \$800,057 | \$ |
| Expenditures During FY 03: | \$117,461 | \$793,646 | \$ |
| Per Capita Revenue: | \$3 | \$24 | \$ |
| Per Capita Expenditures: | \$7 | \$25 | \$ |
| Operating Income (loss): | -\$67,894 | \$6,411 | \$ |
| Ratio of Retained Earnings to Expenditures: | -326.66% | 21.04% | 0.00% |
| Ending Retained Earnings for FY 03: | -\$383,693 | \$715,116 | \$ |
| Per Capita Ending Retained Earnings: | -\$23 | \$20 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name **Creston-Dement Park District**

Unit Code **071/030/12** **County:** **OGLE**

Fiscal Year End: **4/30/2003**

Accounting Method: **Cash**

Appropriation or Budget: **\$17,376**

Equalized Assessed Valuation **\$15,712,326**

Population: **800**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 03: | \$22,423 | \$100,535 | \$53,835 |
| Per Capita Beginning Fund Balance: | \$28 | \$51 | \$15 |
| Revenue Collected During FY 03: | \$18,272 | \$212,353 | \$127,539 |
| Expenditures During FY 03: | \$16,008 | \$215,992 | \$125,927 |
| Per Capita Revenue: | \$23 | \$74 | \$33 |
| Per Capita Expenditures: | \$20 | \$87 | \$33 |
| Revenues over (under) Expenditures: | \$2,264 | -\$3,639 | \$167 |
| Ratio of Fund Balance to Expenditures: | 154.22% | 95.01% | 53.93% |
| Ending Fund Balance for FY 03: | \$24,687 | \$117,264 | \$53,500 |
| Per Capita Ending Fund Balance: | \$31 | \$41 | \$17 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$14,714 | \$ |
| Total Unreserved Funds: | \$ | \$98,672 | \$36,339 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 03: | \$ | \$233,183 | \$4,828 |
| Per Capita Debt: | \$ | \$70 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.17% | 0.00% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$ | \$12,024 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$ | \$1 | \$ |
| Revenue Collected During FY 03: | \$ | \$13,821 | \$ |
| Expenditures During FY 03: | \$ | \$16,837 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$2 | \$ |
| Operating Income (loss): | \$ | -\$3,017 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | -2.88% | 0.00% |
| Ending Retained Earnings for FY 03: | \$ | \$14,428 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$2 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name **Crete Park District**

Unit Code **099/020/12** **County:** **WILL**

Fiscal Year End: **4/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,851,100**

Equalized Assessed Valuation **\$137,331,810**

Population: **7,712**

Employees:

Full Time: **5**

Part Time: **76**

Salaries Paid: **\$296,200**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 03: | \$133,388 | \$100,535 | \$53,835 |
| Per Capita Beginning Fund Balance: | \$17 | \$51 | \$15 |
| Revenue Collected During FY 03: | \$666,231 | \$212,353 | \$127,539 |
| Expenditures During FY 03: | \$661,474 | \$215,992 | \$125,927 |
| Per Capita Revenue: | \$86 | \$74 | \$33 |
| Per Capita Expenditures: | \$86 | \$87 | \$33 |
| Revenues over (under) Expenditures: | \$4,757 | -\$3,639 | \$167 |
| Ratio of Fund Balance to Expenditures: | 20.88% | 95.01% | 53.93% |
| Ending Fund Balance for FY 03: | \$138,145 | \$117,264 | \$53,500 |
| Per Capita Ending Fund Balance: | \$18 | \$41 | \$17 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|------------------|-----------------|-----------------|
| Total Reserved Funds: | \$138,145 | \$14,714 | \$ |
| Total Unreserved Funds: | \$ | \$98,672 | \$36,339 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|------------------|----------------|
| Outstanding Debt for FY 03: | \$1,300,000 | \$233,183 | \$4,828 |
| Per Capita Debt: | \$169 | \$70 | \$2 |
| General Obligation Debt over EAV: | 0.37% | 0.17% | 0.00% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$ | \$12,024 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$ | \$1 | \$ |
| Revenue Collected During FY 03: | \$ | \$13,821 | \$ |
| Expenditures During FY 03: | \$ | \$16,837 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$2 | \$ |
| Operating Income (loss): | \$ | -\$3,017 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | -2.88% | 0.00% |
| Ending Retained Earnings for FY 03: | \$ | \$14,428 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$2 | \$ |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name Crystal Lake Park District

Unit Code 063/010/12 **County:** MCHENRY

Fiscal Year End: 4/30/2003

Accounting Method: Modified Accrual

Appropriation or Budget: \$14,073,180

Equalized Assessed Valuation \$1,227,837,658

Population: 50,000

Employees:

| | |
|-----------------------|-------------|
| Full Time: | 70 |
| Part Time: | 600 |
| Salaries Paid: | \$4,062,693 |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 03: | \$1,239,557 | \$1,052,654 | \$830,570 |
| Per Capita Beginning Fund Balance: | \$25 | \$55 | \$32 |
| Revenue Collected During FY 03: | \$6,708,743 | \$6,201,281 | \$2,843,323 |
| Expenditures During FY 03: | \$6,579,046 | \$6,149,258 | \$2,811,893 |
| Per Capita Revenue: | \$134 | \$182 | \$110 |
| Per Capita Expenditures: | \$132 | \$173 | \$112 |
| Revenues over (under) Expenditures: | \$129,697 | \$52,024 | \$13,406 |
| Ratio of Fund Balance to Expenditures: | 20.81% | 32.93% | 32.13% |
| Ending Fund Balance for FY 03: | \$1,369,254 | \$1,024,113 | \$906,432 |
| Per Capita Ending Fund Balance: | \$27 | \$52 | \$32 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$284,101 | \$ |
| Total Unreserved Funds: | \$1,369,254 | \$740,729 | \$732,998 |

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 03: | \$10,362,205 | \$15,012,971 | \$4,608,739 |
| Per Capita Debt: | \$207 | \$306 | \$204 |
| General Obligation Debt over EAV: | 0.64% | 0.69% | 0.40% |



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 03: | \$1,915,083 | \$534,889 | \$ |
| Per Capita Beginning Retained Earnings for FY 03: | \$38 | \$17 | \$ |
| Revenue Collected During FY 03: | \$1,375,593 | \$800,057 | \$ |
| Expenditures During FY 03: | \$1,269,582 | \$793,646 | \$ |
| Per Capita Revenue: | \$28 | \$24 | \$ |
| Per Capita Expenditures: | \$25 | \$25 | \$ |
| Operating Income (loss): | \$106,011 | \$6,411 | \$ |
| Ratio of Retained Earnings to Expenditures: | 159.19% | 21.04% | 0.00% |
| Ending Retained Earnings for FY 03: | \$2,021,094 | \$715,116 | \$ |
| Per Capita Ending Retained Earnings: | \$40 | \$20 | \$ |